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APPOINTMENTS.

HIS HONOUR the Lieutenant-Governor in Council has been pleased to make appointments as follows:—

May 21st, 1947.

ROBERT FORBES JOHNSTON, of Telegraph Creek, to be a *Stipendiary Magistrate* in and for the County of Prince Rupert, and as such *Stipendiary Magistrate* to exercise the jurisdiction conferred by the "Small Debts Courts Act" within that portion of the County of Prince Rupert described as follows: All that portion of Cassiar Land District, Province of British Columbia, which lies within the boundaries of the Telegraph Creek Land Recording District, as described in The British Columbia

Gazette dated October 19th, 1936, together with the area which lies within that portion of the watershed of the Inklin River and its tributaries situated above its junction with Sutlahine River. Also to be *Deputy Coroner* during the illness or the absence from any lawful or reasonable cause or on the written request of W. P. Thorman of Telegraph Creek, a *Coroner* in and for the Province.

May 23rd, 1947.

GILBERT HEATHCOTE ROBERTSON, of Dawson Creek, to be a *Coroner* in and for the Province, vice Daniel Lawrie Fenton, deceased.

May 30th, 1947.

NOEL FREDERICK LANG, of Chemainus, to be a *Justice of the Peace* in and for the Province.

June 11th, 1947.

The Honourable FRANK PUTNAM, Minister of Agriculture, to be *Acting Minister of Education*, while the Honourable George Moir Weir, Minister of Education, is absent from the Capital or unable from illness to perform the duties of his office.

GEORGE THOMAS HOLDWAY, Stipendiary Magistrate, McBride, as such Stipendiary Magistrate in and for the County of Cariboo, to exercise the jurisdiction conferred by the "Small Debts Courts Act" within that portion of the County of Cariboo embraced in the East Half of Lot 5316 and the West Half of Lot 5314, Cariboo District, more commonly known as the Town of McBride, and a radius extending 20 miles therefrom, vice David Walker Hay, deceased; also to be *Judge of the Juvenile Court* for the Fort George Electoral District.

MERVIN ERNEST FERGUSON, Manager, University Endowment Lands Office, Vancouver, to be a *Stipendiary Magistrate* in and for the County of Vancouver.

June 14th, 1947.

The Honourable JOHN HART, Premier, to be *Acting Attorney-General* while the Honourable Gordon S. Wismer, K.C., Attorney-General, is absent from the Capital or unable from illness to perform the duties of his office.

CHAUNCEY DONALD ORCHARD, Deputy Minister of Forests and Chief Forester, to be a *Member of the Board of Management* of British Columbia Research Council for a term of three years, commencing the 1st day of June, 1947. 859-je19

PROVINCIAL SECRETARY.

HIS HONOUR the Lieutenant-Governor in Council has been pleased to rescind appointments as follows:—

June 11th, 1947.

The Honourable Gordon S. Wismer, Attorney-General, as Acting Minister of Education.

June 14th, 1947.

The Honourable E. T. Kenney, Minister of Lands, as Acting Attorney-General. 860-je19

ATTORNEY-GENERAL.

COURTS OF ASSIZE.

HIS HONOUR the Lieutenant-Governor in Council has been pleased to order that, under the provisions of the "Supreme Court Act," chapter 56 of the "Revised Statutes of British Columbia, 1936," sittings of the Supreme Court for the transaction of the business of Courts of Assize, Nisi Prius, Oyer and Terminer, and General Gaol Delivery, be held at

the Court-house at 11 o'clock in the forenoon at the places and on the dates as follows:—

1947—FALL ASSIZES.

Nanaimo, Monday, October 13th, 1947—Criminal and Civil.

Vancouver, Tuesday, September 2nd, 1947—Criminal.

Victoria, Monday, November 3rd, 1947—Criminal.

Revelstoke, Friday, October 31st, 1947—Criminal and Civil.

Kamloops, Saturday, November 1st, 1947—Criminal and Civil.

Nelson, Monday, November 10th, 1947—Criminal and Civil.

Cranbrook, Friday, November 14th, 1947—Criminal and Civil.

New Westminster, Monday, November 17th, 1947—Criminal.

Prince Rupert, Monday, September 29th, 1947—Criminal and Civil.

Prince George, Monday, October 6th, 1947—Criminal and Civil.

Quesnel, Thursday, October 9th, 1947—Criminal and Civil.

And that sittings of the Supreme Court for the transaction of the business of Courts of Assize, Nisi Prius, Oyer and Terminer, and General Gaol Delivery be held at the Court-house at 2.30 o'clock in the afternoon at the places and on the dates as follows:—

Vernon, Monday, October 27th, 1947—Criminal and Civil.

G. S. WISMER,
Attorney-General.

*Attorney-General's Department,
Victoria, B.C., December 13th, 1946.*

4330-de19

"LAND REGISTRY ACT."

HIS HONOUR the Administrator in Council has been pleased to order that, under the authority of subsection (1) of section 253 of the "Land Registry Act," being chapter 140 of the "Revised Statutes of British Columbia, 1936," Form F of the First Schedule to the "Land Registry Act" be amended by striking out the word "hereditaments" in the fifteenth and sixteenth lines of Form F, and substituting therefor the word "land":

And that Form F be further amended by adding the following after clause (j):—

"(k.) Any restrictive condition, right of reverter, or obligation imposed on the land by the 'Forest Act' when noted and endorsed thereon."

G. S. WISMER,
Attorney-General.

*Attorney-General's Department,
Victoria, B.C., April 29th, 1947.*

831-je5

AGRICULTURE.

"POUND DISTRICT ACT."

PURSUANT to the provisions of section 11 of the "Pound District Act," chapter 220, R.S.B.C. 1936, notice is hereby given of the resignation of James H. Harkies, Box 199, Mission City, B.C., as pound-keeper, and the appointment in his stead of Septimus Johnson, of R.R. 1, Deroche, B.C., as pound-keeper of the Nicomen Island Pound District.

The location of the pound premises is on a 10-acre part of the South-west Quarter of Section 36, Township 20, New Westminster District.

FRANK PUTNAM,
Minister of Agriculture.

*Department of Agriculture,
Victoria, B.C., June 11th, 1947.*

850-je19

AGRICULTURE.

"POUND DISTRICT ACT."

WHEREAS under the provisions of this Act application has been made to the Lieutenant-Governor in Council to constitute as a pound district all that part of Shawnigan Lake Land District which lies to the east of the boundary-line between Ranges 2 and 3, excepting those parts of Sections 1, 2, and 3 of Ranges 8 and 9 which lie to the south-east of the left bank of that part of Shawnigan Creek from its mouth to Handysen Creek and continuing along the left bank of Handysen Creek to the southerly boundary of Shawnigan Lake Land District.

Notice is hereby given that, thirty days after publication of this notice, the Lieutenant-Governor in Council will proceed to comply with the application, unless within the said time objection is made to the undersigned by eight proprietors within such proposed pound district, in Form A of the Schedule of said Act.

FRANK PUTNAM,
Minister of Agriculture.

*Department of Agriculture,
Victoria, B.C., June 16th, 1947.*

857-je19

"POUND DISTRICT ACT."

PURSUANT to the provisions of section 11 of the "Pound District Act," chapter 220, R.S.B.C. 1936, notice is hereby given of the appointment of Roy B. Staples as an additional pound-keeper of the pound established on Kootenay Reclamation Area, in the Nelson-Creston Electoral District.

The location of the pound premises is on the north-west corner of Block 47 of District Lot 13566, Creston Dyking District.

FRANK PUTNAM,
Minister of Agriculture.

*Department of Agriculture,
Victoria, B.C., June 16th, 1947.*

858-je19

"POUND DISTRICT ACT."

PURSUANT to the provisions of section 11 of the "Pound District Act," chapter 220, R.S.B.C. 1936, notice is hereby given of the appointment of Stanley Munro, of Clinton, B.C., as pound-keeper of the pound established at Clinton, B.C.

The location of the pound premises is on Parcel Z, Map 1284, being all of Lot 7, Group 5, Lillooet District.

FRANK PUTNAM,
Minister of Agriculture.

*Department of Agriculture,
Victoria, B.C., June 17th, 1947.*

864-je19

"POUND DISTRICT ACT."

HIS HONOUR the Lieutenant-Governor in Council has been pleased to order that, under the provisions of the "Pound District Act," all that tract of land in the vicinity of Clinton, which may be more particularly described as follows: Commencing at the most westerly corner of Lot 4, Group 5, Lillooet District, being a point on the north-easterly boundary of Lot 654; thence north-easterly along the north-westerly boundary of said Lot 4, Group 5, being the south-easterly boundary of Clinton Townsite, to the south-westerly boundary of Lot 2, Group 5; thence north-westerly and north-easterly along the south-westerly and north-westerly boundaries of said Lot 2, Group 5, to the easterly boundary of Lot 2399; thence northerly along said easterly boundary of Lot 2399 and continuing northerly in the same straight line to the southerly boundary of the right-of-way of the Pacific Great Eastern Railway; thence in a general south-westerly direction along said right-of-way to

the easterly boundary of the Clinton Indian Reserve No. 1; thence southerly along said easterly boundary of Indian reserve to the most northerly corner of Lot 3, Group 5; thence south-easterly along the north-easterly boundaries of Lot 3, Group 5, and Lot 654 to the point of commencement—be constituted a pound district, to be known as the "Clinton Pound District."

FRANK PUTNAM,
Minister of Agriculture.

Department of Agriculture,
Victoria, B.C., June 14th, 1947. 865-je19

DEPARTMENT OF WORKS.

NORTH OKANAGAN ELECTORAL DISTRICT.

ESTABLISHING ROAD IN PARCEL 1, R.P. B 4192, AND IN PARCEL 1, R.P. B 1247, O.D.Y.D.

NOTICE is given, pursuant to section 8 of the "Highway Act," that the following described highway within the above-described area is hereby established as a public highway, namely:—

That portion of Parcel 1, Plan B 1247, and Parcel 1, Plan B 4192, Osoyoos Division of Yale District, containing 1.383 acres, more or less, all as shown outlined in red on a plan prepared by F. H. Allwood, B.C.L.S., and deposited in the Land Registry Office at Kamloops, and there numbered "Plan No. A 1036."

A copy of the said Registered Plan A 1036 is recorded in the Department of Public Works, Parliament Buildings, Victoria, B.C., and there numbered "Road Surveys 2298-1."

E. C. CARSON,
Minister of Public Works.

Department of Public Works,
Parliament Buildings,
Victoria, B.C., June 17th, 1947.
P.W. File 5395. 861-je19

NOTICE TO CONTRACTORS.

SEPARATE sealed tenders, marked "Tender for Bituminous Surfacing, Section 5," will be received by the Minister of Public Works, Parliament Buildings, Victoria, B.C., up to 12 o'clock noon, Wednesday, July 2nd, 1947, and opened in public at that time and date. (Section 5 comprises work in Columbia and Rossland-Trail Electoral Districts.)

Plans, specifications, etc., may be obtained from the Public Works Office, Court-house, Vancouver, B.C., or from the undersigned on deposit of a sum of ten dollars (\$10) for each project, which will be refunded upon return of plans, etc., in good condition within a period of one month of the receipt of tenders, except in the case of the successful contractor, where the plan deposit is not refundable.

Each tender must be accompanied by an accepted cheque, made payable to the Minister of Public Works, for the sum of five thousand dollars (\$5,000). This deposit shall be forfeited if the tenderer declines to enter into contract or if he fails to complete the work contracted for.

The cheques of unsuccessful tenderers will be returned to them when the contract has been awarded.

Tenders must be made out on the forms supplied and enclosed in the envelopes furnished.

Tenderers must submit with their tenders a list stating the type, capacity, and present location (so that inspection can be made if necessary) of the equipment in their possession or at their disposal that is immediately available for the carrying-out of the work within the time-limit specified without in any way curtailing or delaying any Departmental project that may be under contract at this

date. No tender will be considered that does not contain this information.

No tender will be accepted or considered that contains an escalator clause or any other qualifying conditions.

The lowest or any tender will not necessarily be accepted.

H. C. ANDERSON,
Chief Engineer.

Department of Public Works,
Parliament Buildings,
Victoria, B.C., June 17th, 1947.
P.W.M. 1946. 863-je19

MACKENZIE ELECTORAL DISTRICT.

ESTABLISHING ROAD TO WHARF, BOWEN ISLAND.

NOTICE is given, pursuant to section 8 of the "Highway Act," that the following described portions of Lot 490, Group 1, New Westminster District, are hereby established as a public highway, namely:—

All those portions of Lot 490, Group 1, New Westminster District, containing 0.24 acre, more or less, as shown on a plan prepared by C. J. Heaney, B.C.L.S., and registered in the Land Registry Office, Vancouver, under "Reference Plan 3056."

E. C. CARSON,
Minister of Public Works.

Department of Public Works,
Parliament Buildings,
Victoria, B.C., June 17th, 1947.
P.W. File 1202. 862-je19

DEPARTMENT OF HEALTH AND WELFARE.

NOTICE OF APPLICATION FOR CHANGE OF NAME.

NOTICE is hereby given that an application will be made to the Director of Vital Statistics for a change of name, pursuant to the provisions of the "Change of Name Act," by me, Charles Henry Ellison, of 1890 Second Avenue West, in the City of Vancouver, in the Province of British Columbia, as follows:—

To change my name from Charles Henry Ellison to Daniel Charles Ellison.

Dated this 13th day of June, 1947.

793-je19 CHARLES HENRY ELLISON.

NOTICE OF APPLICATION FOR CHANGE OF NAME.

NOTICE is hereby given that an application will be made to the Director of Vital Statistics for a change of name, pursuant to the provisions of the "Change of Name Act," by me, Glen Gordon Gallion of 1316 Arbutus Street, in the City of Vancouver, in the Province of British Columbia, as follows:—

To change my name from Glen Gordon Gallion to Roy Gordon Bell.

Dated this 13th day of June, 1947.

795-je19 GLEN GORDON GALLION.

NOTICE OF APPLICATION FOR CHANGE OF NAME.

NOTICE is hereby given that an application will be made to the Director of Vital Statistics for a change of name, pursuant to the provisions of the "Change of Name Act," by me, Wasyl Hnatiuk, of 1165 Haro Street, in the City of Vancouver, in the Province of British Columbia, as follows:—

To change my name from Wasyl Hnatiuk to William Hunter.

Dated this 13th day of June, 1947.

911-je19 WASYL HNATIUK.

DEPARTMENT OF HEALTH AND WELFARE.

CERTIFICATE OF CHANGE OF NAME.

THIS is to certify that on the 10th day of June, 1947, at the hour of 10.45 o'clock in the forenoon, the following change of name was effected under the provisions of the "Change of Name Act" of British Columbia:—

Original name: Peter Schapansky.

Domiciled at 947 Thirteenth Avenue East, Vancouver, in the Province of British Columbia.

Name changed to Peter Marvin Spence.

Given under my hand at Victoria, B.C., this 10th day of June, 1947.

PERCY W. WESTON,
854-je19 *Acting-Director of Vital Statistics.*

CERTIFICATE OF CHANGE OF NAME.

THIS is to certify that on the 11th day of June, 1947, at the hour of 11.24 o'clock in the forenoon, the following change of name was effected under the provisions of the "Change of Name Act" of British Columbia:—

Original name: Hilmar Clifford Eyjolfsson.

Domiciled at 26 Seventh Avenue East, Vancouver, in the Province of British Columbia.

Name changed to Clifford Ellison.

Given under my hand at Victoria, B.C., this 12th day of June, 1947.

PERCY W. WESTON,
854-je19 *Acting-Director of Vital Statistics.*

CERTIFICATE OF CHANGE OF NAME.

THIS is to certify that on the 11th day of June, 1947, at the hour of 11.24 o'clock in the forenoon, the following change of name was effected under the provisions of the "Change of Name Act" of British Columbia:—

Original name: Albert Wener.

Domiciled at 2340 Cornwall Street, Vancouver, in the Province of British Columbia.

Name changed to Robert Albert Wenner.

Given under my hand at Victoria, B.C., this 12th day of June, 1947.

PERCY W. WESTON,
854-je19 *Acting-Director of Vital Statistics.*

CERTIFICATE OF CHANGE OF NAME.

THIS is to certify that on the 13th day of June, 1947, at the hour of 10.04 o'clock in the forenoon, the following change of name was effected under the provisions of the "Change of Name Act" of British Columbia:—

Original name: Samuel Albert.

Domiciled at 1441 Nanton Avenue, Vancouver, in the Province of British Columbia.

Name changed to George Samuel Albert.

Given under my hand at Victoria, B.C., this 13th day of June, 1947.

PERCY W. WESTON,
854-je19 *Acting-Director of Vital Statistics.*

CERTIFICATE OF CHANGE OF NAME.

THIS is to certify that on the 12th day of June, 1947, at the hour of 10.28 o'clock in the forenoon, the following changes of name were effected under the provisions of the "Change of Name Act" of British Columbia:—

Original name: Arie Van Grieken-Efting (naturalized as Arie Van Grieken).

Domiciled at 2560A Blanca Street, Vancouver, in the Province of British Columbia.

Name changed to Harry Efting.

Particulars of wife: Name of Elizabeth Isobel Van Grieken-Efting changed to Elizabeth Isobel Efting.

Particulars of children: Names of Anthony Van Grieken-Efting changed to Anthony Efting and Arnold Van Grieken-Efting changed to Arnold Efting.

Given under my hand at Victoria, B.C., this 13th day of June, 1947.

PERCY W. WESTON,
854-je19 *Acting-Director of Vital Statistics.*

WORKMEN'S COMPENSATION BOARD.

"WORKMEN'S COMPENSATION ACT."

PURSUANT to the provisions of the "Workmen's Compensation Act," being chapter 312 of the "Revised Statutes of British Columbia, 1936," The Workmen's Compensation Board has by regulations made the following additions to the Schedule of Industrial Diseases under the said Act, effective on and after May 1st, 1947:—

Description of Disease.	Description of Process or Industry.
Bronchial asthma	Any process in which there is direct exposure to organic dust in handling of grain, feathers, or wool.
Dermatitis	Any process involving the use of thioglycolates or other irritant substances in the hairdressing industry.

Dated at Vancouver, B.C., this 12th day of June, 1947.

THE WORKMEN'S COMPENSATION BOARD,

852-je19 F. P. ARCHIBALD, *Secretary.*

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X42398.

SEALED TENDERS will be received by the Minister of Lands and Forests at Victoria, B.C., not later than 11 o'clock in the forenoon on the 21st day of July, 1947, for the purchase of Licence X41383, to cut 2,370,000 feet of fir, spruce, cedar, hemlock, and balsam on an area covering part of Surveyed Timber Licence 13231P and adjoining Crown land, situated at Sproat Bay, Tzartus Island, Barclay Land District.

Two years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X37890.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Tuesday, the 22nd day of July, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X37890, to cut 4,640,000 F.B.M. of fir, cedar, hemlock, and alder on an area adjoining the east boundary of Lot 1427, near Halfmoon Bay, New Westminster Land District.

Three years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X42022.

THERE will be offered for sale at public auction, at 11.15 o'clock in the forenoon on Friday, the 27th day of June, 1947, in the office of the District Forester at Prince George, B.C., the Licence X42022, to cut 1,460,000 F.B.M. of spruce, fir, and balsam on an area comprising part of the South-east Quarter of Lot 9214, near Willow River, Cariboo Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 833-je12

TIMBER SALE X42037.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Monday, the 18th day of August, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X42037, to cut 4,642,000 F.B.M. of cedar and yellow cedar, and 17,115,000 F.B.M. of insect-damaged hemlock and balsam on an area adjoining Timber Licences 6419P, 6420P, 6421P, 9523P, and 9524P, Salmon River, Sayward and Rupert Land Districts.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 833-je12

TIMBER SALE X39468.

THERE will be offered for sale at public auction, at 10 o'clock in the forenoon on Monday, the 30th day of June, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X39468, to cut 1,760,000 F.B.M. of fir, cedar, hemlock, balsam, maple, and birch on the East Half of the South-west Quarter and the West Half of the South-east Quarter of Section 20, Township 4, Range 29, west of the 6th meridian, located at Morris Lake.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X41734.

THERE will be offered for sale at public auction, at 12 o'clock noon on Friday, the 27th day of June, 1947, in the office of the Forest Ranger at Revelstoke, B.C., the Licence X41734, to cut 688,000 F.B.M. of white pine, spruce, fir, and cedar, and 93,160 lineal feet of cedar poles and piling on an area situated on Martha Creek, Kootenay Land District.

Five years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Kamloops, B.C. 833-je12

DEPARTMENT OF LANDS AND FORESTS.

RANGE 5, COAST DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Prince Rupert:—

Lot 7447.—Little, Haugland & Kerr, Ltd., Application to Lease.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 5th, 1947. 832-je5

RANGE 5, COAST DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Smithers:—

Lot 7398.—Harry Hagman, Application to Lease.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 5th, 1947. 832-je5

TIMBER SALE X41133.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon of Friday, the 4th day of July, 1947, in the office of the District Forester at Prince George, B.C., the Licence X41133, to cut 2,120,000 F.B.M. of spruce, fir, lodgepole pine, and balsam on an area situated on part of the North-west Quarter and the East Half of Lot 8744, south-west of Reid Lake, Cariboo Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 592-my29

TIMBER SALE X41585.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Monday, the 7th day of July, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X41585, to cut 12,830,000 F.B.M. of fir, cedar, hemlock, balsam, spruce, and white pine on an area comprising part of Lot 259 (T.L. 3295P) and Lot 262 (T.L. 3298P), east of Jordan River, in the vicinity of Black Creek, Renfrew Land District.

Four years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 507-my1

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X42353.

THERE will be offered for sale at public auction, at 11.30 o'clock in the forenoon on Monday, the 18th day of August, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X42353, to cut 10,007,000 F.B.M. of fir, cedar, hemlock, balsam, and white pine on an area adjoining Lot 3178, Timber Licence 12790P, Crabapple Creek, Jervis Inlet, Queens Reach, New Westminster Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 833-je12

TIMBER SALE X37837.

THERE will be offered for sale at public auction, at 10.30 o'clock in the forenoon on Monday, the 21st day of July, 1947, in the office of the District Forester at Vancouver, B.C., the Licence X37837, to cut 3,525,000 F.B.M. of fir, cedar, hemlock, and balsam, and 20,625 lineal feet of poles and piling on an area situated on the west side of Silver Creek, Yale Division of Yale Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X23635.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Monday, the 25th day of August, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X23635, to cut 44,590,000 F.B.M. of fir, cedar, hemlock, balsam, and white pine on an area situated to the east of Surveyed Timber Licence 10604P and Lot 893, Jervis Inlet, Queens Reach, Deserted Bay, New Westminster Land District.

Five years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X35167.

THERE will be offered for sale at public auction, at 11.30 o'clock in the forenoon on Monday, the 25th day of August, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X35167, to cut 5,150,000 F.B.M. of spruce, cedar, hemlock, and balsam on an area adjoining Surveyed Timber Licences 9267P and 12138P, Port Alexander, Nigei Island, Rupert Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

DEPARTMENT OF LANDS AND FORESTS.

NEW WESTMINSTER DISTRICT.

NOTICE is hereby given that the undermentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Vancouver:—

Lot 3445, Gp. 1.—Arthur John Harding.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 12th, 1947. 845-je12

NEW WESTMINSTER DISTRICT.

NOTICE is hereby given that the undermentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, New Westminster:—

Lot 5985. — Department of Public Works, Canada.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 12th, 1947. 845-je12

KOOTENAY DISTRICT.

NOTICE is hereby given that the undermentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Nelson:—

Lot 14979.—Roman Catholic Bishop of Nelson.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 12th, 1947. 845-je12

ESQUIMALT DISTRICT.

NOTICE is hereby given that the undermentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Victoria:—

Lot 144.—Eugene John Heal, Application to Lease, dated July 11th, 1946.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 12th, 1947. 845-je12

DEPARTMENT OF LANDS AND FORESTS.

NOTICE OF CANCELLATION OF RESERVE.

NOTICE is hereby given that, pursuant to Order in Council No. 1158, approved June 7th, 1947, the reserves covering certain lands on Ridley Island, being Lot 447, Range 5, Coast District, established for defence purposes pursuant to Orders in Council No. 1782, approved December 29th, 1942; No. 985, approved July 13th, 1943; and No. 1275, approved September 14th, 1943, are cancelled, except a 2-acre parcel and right-of-way of trail thereto, situated to the south-west of Canoe Pass in the north-west part of Ridley Island.

GEO. P. MELROSE,
Deputy Minister of Lands.

*Department of Lands and Forests,
Victoria, B.C., June 7th, 1947.* 856-je19

NOTICE OF RESERVE.

NOTICE is hereby given that, pursuant to Order in Council No. 1158, approved June 7th, 1947, Ridley Island, being Lot 447, Range 5, Coast District, except a 2-acre parcel and right-of-way of trail thereto, situated to the south-west of Canoe Pass in the north-west part of Ridley Island (reserved for defence purposes), is reserved from alienation until further notice.

GEO. P. MELROSE,
Deputy Minister of Lands.

*Department of Lands and Forests,
Victoria, B.C., June 7th, 1947.* 855-je19

TIMBER SALE X42229.

SEALED TENDERS will be received by the District Forester, Vancouver, B.C., not later than noon on the 30th day of June, 1947, for the purchase of Licence X42229, to cut 271,000 board-feet of fir and yellow pine, and 9,675 lineal feet of cedar poles and piling on an area situated near Fraser River, Yale District.

Two years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

CERTIFICATES OF IMPROVEMENTS.

PAYMASTER, GOLDEN MABE, HUGH'S GOLD MOUNTAIN, GOLDEN GLEN, Mc'S RUBY, NELL'S GOLDEN LODGE FR., BONAR, LUCKY J. R., LUCKY JIMMIE, AND VANCOUVER JUBILEE MINERAL CLAIMS.

Situate in the Osoyoos Mining Division. Where located: Between Clearwater Lake and the Nickel Plate Mountain. Lawful holder: Gerald Bonar Sutherland.

TAKE NOTICE that I, R. P. Brown, B.C.L.S., of Penticton, B.C., acting as agent, Free Miner's Certificate No. 3700F, intend, at the end of sixty days from the date hereof, to apply to the Mining Recorder for a Certificate of Improvements for the purpose of obtaining a Crown grant of the above claim.

And further take notice that action, under section 85 of the "Mineral Act," must be commenced before the issuance of such Certificate of Improvements.

Dated this 15th day of May, 1947. 669-my22

CERTIFICATES OF IMPROVEMENTS.

ALPHA, BETA AND GAMMA MINERAL CLAIMS.

Situate in the Osoyoos Mining Division. Where located: On Beaconsfield Mountain. Lawful holder: Charles C. Aikins.

TAKE NOTICE that R. P. Brown, B.C.L.S., acting as agent for Charles C. Aikins, Free Miner's Certificate No. 3691F, intends, at the end of sixty days from the date hereof, to apply to the Mining Recorder for a Certificate of Improvements for the purpose of obtaining a Crown grant of the above claim.

And further take notice that action, under section 85 of the "Mineral Act," must be commenced before the issuance of such Certificate of Improvements.

Dated this 15th day of May, 1947. 669-my22

MAMMOTH No. 1 AND MAMMOTH No. 2 MINERAL CLAIMS.

Situated in the Nelson Mining Division. Where located: Headwaters of Keno Creek. Lawful holders: Nettie H. Fisher and Allan L. Purdy. Number of the holders' free miners' certificates: 9878F and 3164F.

TAKE NOTICE that Nettie H. Fisher and Allan L. Purdy, Free Miners' Certificates Nos. 9878F and 3164F, intend, at the end of sixty days from the date hereof, to apply to the Mining Recorder for a Certificate of Improvements for the purpose of obtaining a Crown grant of the above claims.

And further take notice that action, under section 85 of the "Mineral Act," must be commenced before the issuance of such Certificate of Improvements.

Dated this 3rd day of May, 1947. 486-my8

LION, TIGER, AND PLUTUS FRACTION MINERAL CLAIMS.

Situate in the Portland Canal Mining Division. Where located: Kitsault River, near Alice Arm. Lawful holder: Donald Gordon Marshall. Number of the holder's free miner's certificate No. 12563F.

TAKE NOTICE that Donald Gordon Marshall, Free Miner's Certificate No. 12563F, intends, at the end of sixty days from the date hereof, to apply to the Mining Recorder for a Certificate of Improvements for the purpose of obtaining a Crown grant of the above claim.

And further take notice that action, under section 85 of the "Mineral Act," must be commenced before the issuance of such Certificate of Improvements.

Dated this 5th day of May, 1947. 682-my29

LAND LEASES.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Thomasena Parsons, of Fort Nelson, B.C., housewife, intends to apply for a lease of the following described lands, for the purpose of service-station, trailer camp, and tourist accommodation, situate 150 feet from the north end of pier of Liard River Bridge, near Mile-post 496, Alaska Highway: Commencing at a post planted 150 feet north and 150 feet west of B.M. No. 366F, Geodetic Service of Canada, thence west 5 chains; thence north 4½ chains; thence east 5 chains; thence south 4½ chains, and containing 2½ acres, more or less.

Dated May 8th, 1947.

906-je19 THOMASENA PARSONS.

LAND LEASES.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Basil Ellis Clarke, of Summit Lake, Mile 392, service-station operator, intends to apply for a lease of the following described lands, for the purpose of operating a lunch-counter and tourist camp, situate on the North Fork of Tetsa River: Commencing at a post planted 700 feet east of the south-east side of approach to the North Fork of Tetsa River Bridge; thence south 400 feet; thence east 300 feet; thence north 400 feet; thence west 300 feet, and containing 2.75 acres, more or less.

Dated May 10th, 1947.

701-my29

BASIL ELLIS CLARKE.

NANAIMO LAND RECORDING DISTRICT.

TAKE NOTICE that George Doumont and James Dickie, both of Ladysmith, B.C., butcher and railway conductor, intend to apply for a lease of the following described lands, situate in Cowichan District, in Oyster Harbour, one-half mile south-easterly of Ladysmith: Commencing at an old iron pin on the northerly boundary of Lot 261, Cowichan District, which is situated north 5.00 chains from the south-east corner of Lot 43, Oyster District; thence N. 35° 26' W. 3.431 chains along the boundary of Lot 261 to the southerly boundary of Lot 237; thence N. 49° 09' E. 7.00 chains along said boundary of Lot 237; thence S. 14° 59' E. 8.24 chains to the northerly boundary of Lot 261; thence following said boundary of Lot 261 N. 84° 07' W. 5.46 chains to the point of commencement, and containing 3.5 acres, more or less.

Dated June 10th, 1947.

GEORGE DOUMONT.

909-je19

JAMES DICKIE.

NANAIMO LAND RECORDING DISTRICT.

TAKE NOTICE that George Doumont and James Dickie, both of Ladysmith, B.C., butcher and railway conductor, intend to apply for a lease of the following described lands, situate in Cowichan District, in Oyster Harbour, one-half mile south-easterly of Ladysmith: Commencing at a post planted at the north-east corner of Lot 43, Oyster District; thence along the north and easterly boundaries of Lot 261, Cowichan District; thence east 3 chains and S. 35° 26' E. 12.902 chains to the westerly boundary of Lot 237, Cowichan District; thence along said boundary of Lot 237 N. 19° 16' W. 12.631 chains; thence along the southerly boundary of Lot 237 S. 80° 35' W. 6.515 chains to the point of commencement, and containing 2.64 acres, more or less.

Dated June 10th, 1947.

GEORGE DOUMONT.

909-je19

JAMES DICKIE.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Sylva Gordon Noakes, of Trutch, B.C., housewife, intends to apply for a lease of the following described lands for the purpose of a home-site and tourist accommodation, situate Trutch: Commencing at a post planted approximately 16 chains south and 1 mile west from Mile-post 200, Alaska Highway; thence 10 chains south; thence 5 chains west; thence 10 chains north; thence 5 chains east, and containing 5 acres, more or less.

Dated May 1st, 1947.

757-je10

SYLVA GORDON NOAKES.

LAND LEASES.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that James Bruce Cameron, of Savona, B.C., lodge-owner, intends to apply for a lease of the following described lands, for the purpose of a hunting and fishing camp, situate on the west shore of Hammer Lake, about one-half mile south-westerly from outlet of Hammer Lake: Commencing at a post planted on the west shore of Hammer Lake, about one-half mile south-westerly from outlet, 200 feet southerly from Cameron cabin; thence 400 feet west; thence 350 feet north; thence 350 feet east to lake-shore; thence south along lake-shore about 650 feet to point of commencement, and containing 4 acres, more or less.

Dated June 8th, 1947.

800-je19

JAMES BRUCE CAMERON.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Paul J. Greenan, of Muncho Lake, B.C., service-station operator, intends to apply for a lease of the following described lands, for the purpose of establishing a tourist camp, situate between and adjacent to Muncho Lake and the Alaska Highway, at approximately Mile 463.5 on the Alaska Highway: Commencing at a post planted 40 yards west of Telephone-pole No. 272, Section 11, on the Alaska Highway; thence 85 yards north; thence 285 yards west to shore-line of Muncho Lake; thence 85 yards south along shore-line; thence 285 yards east to point of commencement, and containing 5 acres, more or less.

Dated April 18th, 1947.

684-my29

PAUL JOSEPH GREENAN.

NEW WESTMINSTER LAND DISTRICT.

RECORDING DISTRICT OF VANCOUVER.

TAKE NOTICE that Osborne Logging Co., Ltd., of Sechelt, B.C., loggers, intends to apply for a lease of the following described foreshore lands, situate at Narrows Arm in Sechelt Inlet, fronting on Special Use Permit No. 937 in Lot 2230: Commencing at a post planted at the south-west corner of Special Use Permit No. 937 held by Osborne Logging Co., Ltd.; thence west 4 chains; thence north 15 chains; thence east 8 chains, more or less, to north-west corner of Special Use Permit No. 937; thence southerly along shore-line to point of commencement, and containing 6.5 acres, more or less.

Dated May 10th, 1947.

OSBORNE LOGGING CO., LTD.

691-my29

E. F. OSBORNE, Agent.

VANCOUVER LAND RECORDING DISTRICT.

TAKE NOTICE that Contract Trading Company, Limited, of Duncan, B.C., logging operators, intends to apply for a lease of the following described lands, for the purpose of log-dump and booming-grounds, situate on Prince of Wales Reach, Jervis Inlet: Commencing at a post planted approximately 1 chain south of the south-west corner of Lot 1681, New Westminster District; thence north 10 chains along the high-water line; thence S. 30° W. 18.79 chains to high-water line; thence N. 60° a distance of 10 chains along the high-water line to point of commencement, and containing 4.3 acres, more or less.

Dated May 26th, 1947.

CONTRACT TRADING COMPANY,
LIMITED.

731-je5

LAND LEASES.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Blueberry, Mile 100.6, Alaska Highway: Commencing at a post planted at the north-east corner thereof, about 30 feet distant and in a northerly direction from Mile-post 100.6, Alaska Highway; thence west 300 feet; thence south 200 feet; thence east 300 feet; thence north 200 feet, and containing 1.377 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Trutch, Mile 200.3, Alaska Highway: Commencing at a post planted at the North-west corner thereof, about 100 feet distant and in a northerly direction from Mile-post 200.3, Alaska Highway; thence south 600 feet; thence east 700 feet; thence north 600 feet; thence west 700 feet, and containing 6.428 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Fort Nelson, Mile 300, Alaska Highway: Commencing at a post planted at the north-west corner thereof, about 350 feet distant and in a southerly direction from Mile-post 300, Alaska Highway; thence south 500 feet; thence east 1,000 feet; thence north 500 feet; thence west 1,000 feet, and containing 11.478 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Steamboat Camp, Mile 351, Alaska Highway: Commencing at a post planted at the south-west corner thereof, about 350 feet distant and in a northerly direction from Mile-post 351, Alaska Highway; thence north 500 feet; thence east 400 feet; thence south 500 feet; thence west 400 feet, and containing 4.591 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of

a service-station, situate in the vicinity of Summit Lake, Mile 391.8, Alaska Highway: Commencing at a post planted at the north-east corner thereof, about 400 feet distant and in a southerly direction from N.F. Tetsa River Bridge, at Mile 391.8, Alaska Highway; thence west 400 feet; thence south 600 feet; thence east 400 feet; thence north 600 feet, and containing 5.510 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Muncho Lake, Mile 463, Alaska Highway: Commencing at a post planted at the north-east corner thereof, about 965 feet distant and in a northerly direction from Mile-post 463, Alaska Highway; thence west 1,000 feet; thence south 500 feet; thence east 1,000 feet; thence north 500 feet, and containing 11.478 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Liard River Bridge, Mile 495.6, Alaska Highway: Commencing at a post planted at the north-east corner thereof, about 800 feet distant and in a southerly direction from Liard River Bridge, Mile 496, Alaska Highway; thence west 600 feet; thence south 350 feet; thence east 600 feet; thence north 350 feet, and containing 4.821 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Imperial Oil Limited, of Sarnia, Ont., petroleum refiners and distributors, intends to apply for a lease of the following described lands, for the purpose of a service-station, situate in the vicinity of Coal River, Mile 543, Alaska Highway: Commencing at a post planted at the north-east corner thereof, about 200 feet distant and in a northerly direction from Mile-post 543, Alaska Highway; thence west 400 feet; thence south 400 feet; thence east 400 feet; thence north 400 feet, and containing 3.673 acres, more or less.

Dated June 13th, 1947.

919-je19 IMPERIAL OIL LIMITED.

NEW WESTMINSTER LAND RECORDING DISTRICT.

TAKE NOTICE that A. H. Brines and E. M. Killam, of Roberts Creek, B.C., sawmill operators, intend to apply for a lease of the following described lands for the purpose of sawmill, situate Roberts Creek: Commencing at a post planted 400 feet west of outlet of stream known as Roberts Creek into Georgia Strait; thence north 3 chains; thence east 6 chains; thence south 3 chains; thence west 6 chains, and containing 2 acres, more or less.

Dated May 29th, 1947.

774-je12 EMERSON M. KILLAM.

LAND LEASES.

ALBERNI LAND RECORDING DISTRICT.

TAKE NOTICE that Bloedel, Stewart & Welch, Limited, of Vancouver, B.C., loggers, intends to apply for a lease of the following described lands, for the purpose of log-dump and booming-ground, situated on the foreshore at Christie Bay, Barkley Sound: Commencing at a post planted on the shore of Christie Bay 1,900 feet, more or less, due north of the south-west corner of Section 12, Township 4, Barclay District; thence N. 48° E. 970 feet; thence S. 67° E. 1,200 feet; thence N. 62° E. 1,200 feet; thence S. 61° E. 800 feet, more or less, to the shore; thence south-westerly along the high-water mark to the point of commencement, and containing 53 acres, more or less.

Dated June 3rd, 1947.

BLOEDEL, STEWART & WELCH,
LIMITED.

758-je12

C. B. DUNHAM, *Agent*.

ALBERNI LAND RECORDING DISTRICT.

TAKE NOTICE that Bloedel, Stewart & Welch, Limited, of Vancouver, B.C., loggers, intends to apply for a lease of the following described lands, for the purpose of log-dump and booming-ground, situated on the foreshore at Poett Nook, Barkley Sound: Commencing at a post planted at the north-west corner of Indian Reserve No. 3, Barclay District; thence north 400 feet; thence N. 23° E. 800 feet; thence N. 29° W. for 650 feet, more or less, to high-water mark; thence along high-water mark to point of commencement, and containing 27 acres, more or less.

Dated June 3rd, 1947.

BLOEDEL, STEWART & WELCH,
LIMITED.

758-je12

C. B. DUNHAM, *Agent*.

ALBERNI LAND RECORDING DISTRICT.

TAKE NOTICE that Bloedel, Stewart & Welch, Limited, of Vancouver, B.C., loggers, intends to apply for a lease of the following described lands, for the purpose of log and boom storage, situate on the foreshore on the west side of Alberni Inlet, approximately 4 miles south of Nahmint Bay: Commencing at a post planted at the south-east corner of Timber Licence 13298, Clayoquot District; thence east 200 feet; thence N. 14° E. 2,600 feet, more or less, to high-water mark; thence southerly along high-water mark to point of commencement, and containing 28 acres, more or less.

Dated June 3rd, 1947.

BLOEDEL, STEWART & WELCH,
LIMITED.

758-je12

C. B. DUNHAM, *Agent*.

ALBERNI LAND RECORDING DISTRICT.

TAKE NOTICE that Bloedel, Stewart & Welch, Limited, of Vancouver, B.C., loggers, intends to apply for a lease of the following described lands, for the purpose of log and boom storage, situate on the foreshore at the north-east end of Congreve Island, Barkley Sound: Commencing at a post planted at the south-east corner of Section 25, Township 2, Barclay District; thence south 200 feet; thence S. 84° E. 1,300 feet; thence north 200 feet, more or less, to high-water mark; thence westerly along high-water mark to point of commencement, and containing 6 acres, more or less.

Dated June 3rd, 1947.

BLOEDEL, STEWART & WELCH,
LIMITED.

758-je12

C. B. DUNHAM, *Agent*.

LAND LEASES.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Narred Lynch Callison, of Rose Prairie, B.C., rancher, intends to apply for a lease of the following described lands, for general farming purposes, situate in the vicinity of Rose Prairie: Commencing at a post planted at approximately the north-east corner of Township 86, Range 18, west of the 6th meridian; thence north 1 mile; thence east 1 mile; thence south 1 mile; thence west 1 mile, and containing 640 acres, more or less.

Dated June 3rd, 1947.

764-je12 NARRED LYNCH CALLISON.

KAMLOOPS LAND RECORDING DISTRICT.

TAKE NOTICE that E. O. Wood, of Kamloops, B.C., land surveyor, acting as agent for The Pas Lumber Company, Limited, intends to apply for a lease of the following described lands, for the purpose of log-storage boom-site, situate in the bed of the South Thompson River, between the right bank of the river and the west bank of Crescent or Banana Island: Commencing at a post planted on the right bank of the South Thompson River near the south-west corner of Lot 524, Group 1, Kamloops Division of Yale District; thence northerly along the right or westerly bank of the river about 2,300 feet; thence easterly to the west bank of the island at the northerly end; thence southerly along the west bank of the island to the south end; thence north-westerly to the point of commencement, and containing 20 acres, more or less.

Dated May 15th, 1947.

THE PAS LUMBER COMPANY,
LIMITED.

754-je5

E. O. Wood, *Agent*.

KAMLOOPS LAND RECORDING DISTRICT.

TAKE NOTICE that E. O. Wood, of Kamloops, B.C., land surveyor, acting as agent for The Pas Lumber Company, Limited, intends to apply for a lease of the following described lands, for the purpose of log-storage boom-site, situate in the bed of the South Thompson River, lying south of the Kamloops Indian Reserve and north of Lots 235 and 236, Kamloops Division of Yale District: Commencing at a post planted about 35 feet north of the high-water mark of the northerly or right bank of the South Thompson River at a point about N. 72° W. and 1,800 feet from the north-east corner of Lot 235, Kamloops Division of Yale District; thence south a distance of 285 feet to the centre line of the channel of the river; thence following the centre line up-stream a distance of 1½ miles to a point 1,100 feet west of the east boundary of D.L. 236 produced north to the high-water mark of the right bank of the river; thence north to the high-water mark; thence in a westerly direction along said high-water mark to the high-water mark at the point of commencement, and containing 31.5 acres, more or less.

Dated May 19th, 1947.

THE PAS LUMBER COMPANY,
LIMITED.

754-je5

E. O. Wood, *Agent*.

KAMLOOPS LAND RECORDING DISTRICT.

TAKE NOTICE that E. O. Wood, of Kamloops, B.C., land surveyor, acting as agent for The Pas Lumber Company, Limited, intends to apply for a lease of the following described lands, for the purpose of log-storage boom-site,

situate in the bed of the South Thompson River, north of Blocks 73 and 74, Map 193, City of Kamloops: Commencing at a post planted at the north-west corner of Block 73; thence N. 20° E. 250 feet to the centre line of the channel of the South Thompson River; thence following the said centre line in an easterly direction to the point of intersection with the easterly boundary of Block 74 produced; thence S. 26° 17' W. to the north-east corner of Block 74; thence in a westerly direction along the high-water mark to the point of commencement, and containing 20 acres, more or less.

Dated May 19th, 1947.

THE PAS LUMBER COMPANY,
LIMITED.

754-je5 E. O. Wood, Agent.

VANCOUVER LAND RECORDING
DISTRICT.

TAKE NOTICE that T. P. Forrester, of Pender Harbour, B.C., oyster-farmer, intends to apply for a lease of the following described lands, situated Pender Harbour, New Westminster District: Commencing at a post planted at the north-west corner of Parcel A, District Lot 1024; thence N. 70° E. toward the south-west corner of Lot 5866 a distance of 500 feet, more or less, to low-water mark; thence east 1,000 feet, more or less, to an iron post planted on the south boundary of Lot 5866; thence following the said south boundary S. 86° W. 389.4 feet to the south-east corner of Lot 5866; thence S. 60° E. 720 feet, more or less, to a point on the production of the east boundary of District Lot 3964; thence south 300 feet to the north-east corner of District Lot 3964; thence westerly following the high-water mark in front of District Lot 3964 and Parcel A of District Lot 1024, 2,600 feet, more or less, to point of commencement, and containing 15 acres, more or less.

The purpose for which the lease is required is oyster culture.

Dated May 20th, 1947.

692-my29 THOMAS P. FORRESTER.

PEACE RIVER LAND RECORDING
DISTRICT.

TAKE NOTICE that Hugh Thomas Fraser, of Fort St. John, B.C., mechanic, intends to apply for a lease of the following described lands for the purpose of a tourist camp and garage, situate on the Alaska Highway: Commencing at a post planted approximately 72 rods south of Mile-post 143 and 150 feet south of centre of highway; thence 700 feet south-west; thence 300 feet south-east; thence 700 feet north-west; thence 300 feet west, and containing 5 acres, more or less.

Dated May 28th, 1947.

757-je12 HUGH THOMAS FRASER.

PEACE RIVER LAND RECORDING
DISTRICT.

TAKE NOTICE that Ralph B. Hemeon, of Mile 635, Watson Lake, Y.T., cook, intends to apply for a lease of the following described lands, for the purpose of a stall and coffee-counter, situate 48 chains south-east of Mile-post 497 and 150 feet south of centre line of Alaska Highway: Commencing at a post planted 48 chains south-east of Mile-post 497 and 150 feet south of Alaska Highway; thence north-west 4.5 chains; thence south-west 10 chains; thence south-east 4.5 chains; thence north-east 10 chains.

Dated May 10th, 1947.

719-je5 RALPH B. HEMEON.

LAND LEASES.

RANGE 5, COAST DISTRICT.

RECORDING DISTRICT OF PRINCE RUPERT.

TAKE NOTICE that the Port Edward Cellulose Company, Limited, of Vancouver, B.C., manufacturers of cellulose products, intends to apply for a lease of the following described lands, situate adjoining Watson Island, Lot 507, Range 5, Coast District, for the purpose of a wharf-site and use in the manufacture of cellulose products: Commencing at a post planted on the easterly boundary of the Canadian National Railways right-of-way, about midway between Lot 507, Watson Island, and Lot 446; thence N. 74° 30' W. 1,056 feet; thence N. 29° W. 2,180 feet; thence N. 29° 30' E. 1,200 feet; thence N. 2° 59' E. 783 feet; thence N. 50° 26' E. 882 feet; thence S. 78° 59' E. 1,540 feet; thence S. 29° 12' E. 717 feet; thence west 230 feet, more or less, to high-water mark of Watson Island; thence northerly, westerly, and southerly following the high-water mark of Watson Island to the intersection with the easterly boundary of the Canadian National Railways right-of-way at the southerly end of Watson Island; thence southerly along the easterly boundary of said right-of-way to point of commencement, save and except thereout and therefrom any portion of the Canadian National Railways right-of-way included therein, and containing 70 acres, more or less.

Dated June 4th, 1947.

PORT EDWARD CELLULOSE
COMPANY, LIMITED.

773-je12

PEACE RIVER LAND RECORDING
DISTRICT.

TAKE NOTICE that Dunham's Food Service, of Dawson Creek, B.C., Alaska Highway caterer, intends to apply for a lease of the following described lands, for the purpose of catering to the general public (service-station, groceries, meats, meals, and lodging), situate at Muskwa: Commencing at a post planted approximately 400 feet in an easterly direction from centre of airport road and 150 feet in a northerly direction from centre of Alaska Highway; thence 300 feet in an easterly direction paralleling the Alaska Highway; thence 700 feet at right angles in a northerly direction; thence 300 feet in a westerly direction; thence 700 feet in a southerly direction to point of commencement, and containing 5 acres, more or less.

Dated May 21st, 1947.

DUNHAM'S FOOD SERVICE.

F. M. DUNHAM.

732-je5

G. R. HILL.

PEACE RIVER LAND RECORDING
DISTRICT.

TAKE NOTICE that Marion M. Greenan, of Muncho Lake, B.C., housewife, intends to apply for a lease of the following described lands, situate one-quarter mile distant and in a north-westerly direction from Mile-post 463 on Alaska Highway, along the shore of Muncho Lake: Commencing at a post planted approximately one-quarter mile distant and in a north-westerly direction from Mile-post 463 on the Alaska Highway, on the shore of Muncho Lake; thence 130 yards east; thence 112 yards north; thence 130 yards west to lake-shore; thence 112 yards south along shore to point of commencement, and containing 3 acres, more or less.

Dated May 19th, 1947.

684-my29 MARION MARIE GREENAN.

LAND NOTICES.

VANCOUVER LAND RECORDING DISTRICT.

TAKE NOTICE that Beale Knox, Limited, of Vancouver, B.C., manufacturer, intends to apply for permission to purchase the following described lands, situate adjoining the southerly and easterly boundaries of Lot 5749, Group 1, New Westminster District: Commencing at a post planted at the south-west corner of Lot 5749, aforesaid; thence S. 9° 22' E. 17 feet, more or less, to ordinary high-water mark on the northerly shore-line of North Arm of Fraser River; thence easterly and northerly and following said shore-line 1,100 feet, more or less, to an intersection with the easterly boundary of Lot 5749; thence southerly and westerly along the easterly and southerly boundaries of Lot 5749, 980 feet, more or less, to the point of commencement, and containing 1.4 acres, more or less.

Dated June 16th, 1947.

907-je19 BEALE KNOX, LIMITED.

QUESNEL LAND RECORDING DISTRICT.

TAKE NOTICE that Matthew Bastin, of Quesnel, B.C., farmer, intends to apply for permission to purchase the following described lands, situate on the west shore of Quesnel Lake, approximately 1¼ miles north of Lot 10178, Cariboo District, Cub Creek: Commencing at a post planted about 1¼ miles north of Cub Creek, Lot 10178, Cariboo District, on the west shore of Quesnel Lake; thence westerly 10 chains; thence northerly 10 chains; thence easterly to lake-shore; thence following lake-shore to point of commencement, and containing 10 acres, more or less.

Dated June 9th, 1947.

905-je19 MATTHEW BASTIN.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Bruce Iliffe Maconnell, of Birken, B.C., merchant, intends to apply for permission to purchase the following described lands, situate on the north-west shore of Birkenhead Lake and about 2 miles from north-east end of the lake, said lake being about 6 miles north of Mile-post 72 on the Pacific Great Eastern Railway: Commencing at a post planted at the south-west corner; thence north 20 chains; thence east 20 chains; thence south 10 chains; thence westerly along lake-shore to location post, and containing 40 acres, more or less.

Dated May 28th, 1947.

913-je19 BRUCE ILIFFE MACONNELL.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Julian Stephen Smalley, farmer, c/o C. M. Hargrave, Biggar, Sask., intends to apply for permission to purchase the following described lands, situate in Township 81, Range 22, west of the 6th meridian, 4 miles north, 2 miles east, and one-half mile north of Big Lake: Commencing at a post planted 4 miles north, 2 miles east, and one-half mile north of Big Lake; thence east 40 chains; thence south 40 chains; thence west 40 chains; thence north 40 chains, and containing 160 acres, more or less.

Dated May 27th, 1947.

763-je12 JULIAN STEPHEN SMALLEY.

LAND NOTICES.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Roy Earle Bush, of Forest Grove, B.C., sawmill-hand, intends to apply for permission to purchase the following described lands, situate 2 miles west of Forest Grove, lying directly west of Section 2940: Commencing at a post planted at the north-west corner post of Section 2940; thence west 40 chains; thence south 20 chains; thence east 40 chains; thence north 20 chains, and containing 80 acres, more or less.

Dated May 31st, 1947.

908-je19 ROY EARLE BUSH.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Edmund Roy Hudson, of 710 Twelfth Street, New Westminster, B.C., butcher and merchant, intends to apply for permission to purchase the following described lands, situate lower end of Little Sapeye Lake, in the Chilcotin District, Tatla Lake post-office being the nearest post-office: Commencing at a post planted adjoining Lot 1429, P.E. Map 35A; thence 40 chains north; thence 40 chains east; thence 40 chains south; thence 40 chains west, and containing 160 acres, more or less.

Dated June 12th, 1947.

917-je19 EDMUND ROY HUDSON.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Ivan Embree, of R.R. 1, New Westminster, B.C., farmer, intends to apply for permission to purchase the following described lands, situate on west shore of Canim Lake: Commencing at a post planted one-half mile south of south-east corner of Lot 3922; thence west 20 chains; thence south 20 chains; thence east to lake-shore; thence along lake to point of commencement, and containing 40 acres, more or less.

Dated June 10th, 1947.

797-je19 IVAN FORREST EMBREE.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Albert Edward Gramson, of Poole Creek, B.C., prospector, intends to apply for permission to purchase the following described lands, situate on the south-west end of Birkenhead Lake, said lake being about 6 miles north of Mile-post 72 on the Pacific Great Eastern Railway: Commencing at a post planted at the south-east corner; thence west 20 chains; thence north 20 chains; thence east 20 chains; thence south 20 chains, and containing 40 acres, more or less.

Dated May 28th, 1947.

913-je19 ALBERT EDWARD GRAMSON.

FORT GEORGE LAND RECORDING DISTRICT.

TAKE NOTICE that Jean F. McLeod, of Giscome, B.C., clerk, intends to apply for permission to purchase the following described lands, situate 1 mile east of Giscome: Commencing at a post planted 25 chains north of the north-east corner of Lot 7948, Cariboo Land District; thence north 20 chains; thence east 20 chains; thence south 20 chains; thence west 20 chains, excepting road right-of-way, and containing 37 acres, more or less.

Dated May 26th, 1947.

766-je12 JEAN F. McLEOD.

LAND NOTICES.

VANCOUVER LAND RECORDING DISTRICT.

TAKE NOTICE that John Pearse, of 3631 Eleventh Avenue West, Vancouver, B.C., intends to apply for permission to purchase the following described lands, situate on Keats Island, Howe Sound: Commencing at a post planted approximately 10 feet south of the south-east corner of Lot 3043; thence west 20 chains; thence south 10 chains; thence east 20 chains; thence north 10 chains to point of commencement, and containing 20 acres, more or less.

Dated May 21st, 1947.

681-je5 JOHN PEARSE.

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Edmund Morton, of Bear Flat, B.C., farmer, intends to apply for permission to purchase the following described lands, situate near the west branch of Cache Creek: Commencing at a post planted at at north-east corner of the South-west Quarter of Section 17, Township 85, Range 23, west of the 6th meridian; thence north 20 chains; thence west 40 chains; thence south 20 chains; thence east 40 chains, and containing 80 acres, more or less.

Dated May 27th, 1947.

711-my29 EDMUND MORTON.

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Frances Dillon, of Lillooet, B.C., married woman, intends to apply for permission to purchase the following described lands, situate in the Village of Lillooet: Commencing at a post planted at the south-east corner of Lot 5, Block 1, Lillooet Townsite; thence south-easterly 102 feet to right-of-way of Pacific Great Eastern Railway; thence northerly along said right-of-way 148 feet to north-east corner of said Lot 5; thence southerly along boundary of said Lot 5 to point of commencement, and containing about one-seventh acre, more or less.

Dated May 21st, 1947.

695-my29 MRS. FRANCES DILLON.

NEW WESTMINSTER LAND RECORDING DISTRICT.

TAKE NOTICE that Alice H. Parker, of 1160 Tenth Avenue West, Vancouver, B.C., housewife, intends to apply for permission to purchase the following described lands, being an island in the north end of Jones Lake: Commencing at a post planted 600 feet south-west of outlet of Jones Creek, on the south-west corner of said island; thence north 4 chains; thence south-east 4 chains; thence east 1 chain; thence west 2 chains, and containing 1 acre, more or less.

Dated June 10th, 1947.

786-je12 ALICE HOWARD PARKER.

RANGE 5, COAST DISTRICT.

RECORDING DISTRICT OF PRINCE RUPERT.

TAKE NOTICE that the Port Edward Cellulose Company, Limited, of Vancouver, B.C., manufacturers of cellulose products, intends to apply for permission to purchase the following described lands, situate adjoining Watson Island, Lot 507, Range 5, Coast District, for the purpose of use in the manufacture of cellulose products: Commencing at a post planted on the easterly boundary of the Canadian National Railways right-of-

way, about midway between Lot 507, Watson Island, and Lot 446; thence S. 74° 30' E. 1,320 feet; thence N. 84° E. 600 feet; thence N. 46° E. 460 feet; thence N. 5° W. 924 feet; thence N. 17° 29' W. 1,982 feet; thence N. 29° 12' W. 726 feet; thence west 230 feet, more or less, to high-water mark of Lot 507, Watson Island; thence southerly and westerly following the high-water mark of Watson Island to the intersection with the easterly boundary of the Canadian National Railways right-of-way; thence southerly along the easterly boundary of said right-of-way to point of commencement, together with a strip of land 66 feet in width and 450 feet, more or less, in length covering the causeway now constructed and joining the most southerly point of Watson Island to Lot 446, and containing 60 acres, more or less.

Dated June 4th, 1947.

PORT EDWARD CELLULOSE COMPANY, LIMITED.
773-je12

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Hawthorne Agnew Marshall, of Rose Prairie, B.C., farmer, intends to apply for permission to purchase the following described lands, situate in the vicinity of Rose Prairie: Commencing at a post planted approximately 2 miles north of the north-east corner of Township 87, Range 18, west of the 6th meridian, at a point 40 chains north of the Beaton River; thence east 20 chains; thence north 40 chains; thence south-westerly following the river-bank 65 chains; thence 31 chains east; thence 20 chains south to point of commencement, and containing 140 acres, more or less.

Dated May 27th, 1947.

HAWTHORNE AGNEW MARSHALL.
711-my29

LILLOOET LAND RECORDING DISTRICT.

TAKE NOTICE that Edward George Dougherty, of Loon Lake, Clinton P.O., B.C., rancher, intends to apply for permission to purchase the following described lands, situate on the north shore of Loon Lake, between Lots 5244 and 7378, Lillooet District: Commencing at a post planted about 20 chains north of the north-east corner of Lot 5244, Lillooet District; thence east about 60 chains to the west boundary of Lot 7378; thence south to lake-shore; thence westerly along lake-shore to south-east corner of Lot 5244; thence north about 25 chains to point of commencement, and containing 140 acres, more or less.

Dated May 7th, 1947.

EDWARD GEORGE DOUGHERTY.
716-je5

PEACE RIVER LAND RECORDING DISTRICT.

TAKE NOTICE that Robert Benson Young, of Rose Prairie, B.C., farmer, intends to apply for permission to purchase the following described lands, situate in the vicinity of Rose Prairie: Commencing at a post planted ½ mile west of the north-west corner of Section 6, Township 87, Range 18, west of the 6th meridian; thence west ½ mile; thence north 1 mile; thence east 1 mile; thence south ½ mile; thence west ½ mile; thence south ½ mile to point of commencement, and containing 480 acres, more or less.

Dated May 23rd, 1947.

ROBERT BENSON YOUNG.
701-my29 J. YOUNG, Agent.

LAND NOTICES.	LAND NOTICES.
<div>PEACE RIVER LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that Charles Maurice Hargrave, of Biggar Sask., farmer, intends to apply for permission to purchase the following described lands, situate in Township 81, Range 22, west of the 6th meridian, 4 miles north and 2 miles east of Big Lake: Commencing at a post planted 4 miles north, 2 miles east, and one-half mile north of Big Lake, in Township 81, Range 22, west of the 6th meridian; thence north 40 chains; thence east 40 chains; thence south 40 chains; thence west 40 chains, and containing 160 acres, more or less.</div> <div>Dated May 27th, 1947.</div> <div>CHARLES MAURICE HARGRAVE. 763-je12</div>	<div>NELSON LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that S. A. Lazareff, of Shoreacres, B.C., farmer, intends to apply for permission to purchase the following described lands, situate near Glade: Commencing at a post planted at the north-west corner of Block B of Lot 302A, Plan 1816; thence due west to west boundary of Lot 302A; thence south along boundary 26, 170 chains; thence due east to south-west corner of Block B; thence north to point of commencement, and containing 45 acres, more or less.</div> <div>Dated April 30th, 1947.</div> <div>678-my29S. A. LAZAREFF.</div>
<div>LILLOOET LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that William Wallace Wagner, of Birken, B.C., farmer, intends to apply for permission to purchase the following described lands, situate on the north-west shore of Birkenhead Lake, about 1¼ miles from the north-east end of lake, said lake being approximately 6 miles from Mile-post 72 on the Pacific Great Eastern Railway: Commencing at a post planted on the north-west shore of Birkenhead Lake, about 1¼ miles from the north-east end of lake; thence north 20 chains; thence east 20 chains; thence south 10 chains; thence westerly along lake-shore to location post, and containing 30 acres, more or less.</div> <div>Dated May 5th, 1947.</div> <div>WILLIAM WALLACE WAGNER. 783-je12</div>	<div>CARIBOO LAND DISTRICT.</div> <div>RECORDING DISTRICT OF QUESNEL.</div> <div>TAKE NOTICE that Irvin McKort, of Alexandria, B.C., farmer, intends to apply for permission to purchase the following described lands, situate in the vicinity of Lot 9487: Commencing at a post planted about 5 chains east of the north-east corner of Lot 9487, Cariboo District; thence west 20 chains; thence north 20 chains; thence east 20 chains; thence south 20 chains to point of commencement, and containing 40 acres, more or less.</div> <div>Dated May 20th, 1947.</div> <div>694-my29IRVIN JAMES MCKORT.</div>
<div>LILLOOET LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that Wendell G. Axlund, of 1511 Humbolt Street, Bellingham, Wash., U.S.A., truck-driver, intends to apply for permission to purchase the following described lands, situate at the north-east end of Birkenhead Lake, said lake being approximately 6 miles from Mile-post 72 on the Pacific Great Eastern Railway: Commencing at a post planted 900 feet northerly from the mouth of the main stream at the north-east end of Birkenhead Lake; thence east 20 chains; thence south 20 chains; thence west 12 chains, more or less; thence along lake-shore to location post, and containing 35 acres, more or less.</div> <div>Dated May 5th, 1947.</div> <div>783-je12WENDELL G. AXLUND.</div>	<div>CARIBOO LAND DISTRICT.</div> <div>RECORDING DISTRICT OF QUESNEL.</div> <div>TAKE NOTICE that Thomas E. Windt, of Alexandria, B.C., farmer, intends to apply for permission to purchase the following described lands, situate on Windt Creek, Alexandria: Commencing at a post planted at the south-east corner of Lot 3142; thence south 20 chains to Lot 5053; thence west 20 chains; thence north 20 chains to Lot 3142; thence east to point of commencement, and containing 40 acres, more or less.</div> <div>Dated May 7th, 1947.</div> <div>694-my29T. E. WINDT.</div>
<div>LILLOOET LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that Samuel G. Wolfe, of Box 375, Lynden, Wash., U.S.A., farmer, intends to apply for permission to purchase the following described lands, situate about 1 mile from the south-west end of Birkenhead Lake, on the north-west shore, said lake being approximately 6 miles from Mile-post 72 on the Pacific Great Eastern Railway: Commencing at a post planted about 1 mile from the south-west end of Birkenhead Lake, on the north-west shore; thence north 20 chains; thence east 20 chains; thence south 10 chains; thence westerly along lake-shore to location post, and containing 30 acres, more or less.</div> <div>Dated May 5th, 1947.</div> <div>783-je12SAMUEL G. WOLFE.</div>	<div>LILLOOET LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that Edward G. Hutton, of Lillooet, B.C., miner, intends to apply for permission to purchase the following described unsurveyed lands, situate near the Town of Lillooet: Commencing at a post planted at the north-east corner post of Lot 593; thence 35 chains northerly; thence 5 chains westerly; thence 35 chains southerly; thence 5 chains easterly, and containing 15 acres, more or less.</div> <div>Dated April 17th, 1947.</div> <div>737-je5EDWARD G. HUTTON.</div>
	<div>PEACE RIVER LAND RECORDING DISTRICT.</div> <div>TAKE NOTICE that James Laurence Fahey, of Moberly Lake, B.C., merchant, intends to apply for permission to purchase the following described lands, situate on the north shore of Moberly Lake: Commencing at a post planted at the south-east corner of Lot 492, Peace River District; thence north 35 chains; thence east 26 chains; thence south 35 chains; thence west 26 chains, and containing 40 acres, more or less.</div> <div>Dated May 12th, 1947.</div> <div>742-je5JAMES LAWRENCE FAHEY. JACK EDWARD FAHEY, Agent.</div>

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22180.

NOTICE is hereby given that "Lakeview Hotel (Salmon Arm), Limited," was incorporated under the "Companies Act" on the 28th day of May, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into ten thousand shares of ten dollars each.

The address of its registered office is 21 Commerce Building, 640 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of hotel, restaurant, café, tavern, licensed beer-house, refreshment-room and lodging-house keepers, licensed victuallers, vendors of and dealers in aerated, mineral and artificial waters and other drinks, purveyors and caterers for public amusements generally, automobile and carriage proprietors, garage-keepers, dairymen, ice merchants, importers and brokers of food, of live and dead stock and produce of all description, barbers, hairdressers, perfumers, chemists, proprietors of baths, dressing-rooms, laundries, reading, writing and newspaper rooms, libraries, grounds and places of amusement and recreation, sport entertainment and instruction of all kinds, tobacco and cigar merchants, agents for railway and shipping companies, carriers, vendors and dealers in books, papers, magazines, post-cards, theatrical and opera box-office proprietors, entrepreneurs and general agents, and any other business which can be conveniently carried on in connection therewith:

(b.) To undertake or execute any contracts for work involving the foregoing and to carry out any ancillary or other works comprised in such undertakings:

(c.) To pay for any business, property, or assets which the Company may purchase or acquire in cash or by shares or debentures or other securities of this Company.

S. W. TAYLOR,

723-je5

Registrar of Companies.

"COMPANIES ACT."

No. 22183.

NOTICE is hereby given that "Timber Valley Lumber Company, Ltd.," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into fifty thousand shares of one dollar each.

The address of its registered office is Room 6, Davis Block, Bridge Street, Grand Forks, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of sawmill proprietors, shingle-mill proprietors, dry-kiln proprietors, loggers, timber merchants, timber-growers, and to buy, sell, grow and prepare for market, manipulate, import, export and deal in timber and wood of all kinds, and to manufacture and deal in articles of all kinds in the manufacture of which wood or timber is used, and to carry on the business of retail lumber yard; and, so far as may be deemed expedient, the business of general merchant, and to buy, clear, plant and work timber estates, and to carry on any other businesses which may seem to the Company capable of being conveniently carried on in connection with any of the above, or calculated, directly or indirectly, to render profitable or enhance the value of the Company's property or right for the time being:

(b.) To enter into any arrangements with any authorities (municipal, local or otherwise) that may seem conducive to the Company's

objects, or any of them, and to obtain from any such authority any rights, privileges and concessions which the Company may think it desirable to obtain, and to carry out, exercise and comply with any such arrangements, rights, privileges and concessions:

(c.) To construct, improve, maintain, develop, work, manage, carry out or control any roads, ways, tramways, logging railroads, branches or sidings, bridges, reservoirs, water-courses, wharves, manufactories, warehouses, electric works, shops, stores and other works and conveniences which may seem calculated, directly or indirectly, to advance the Company's interests, and to contribute, to subsidize or otherwise assist or take part in the construction, improvement, maintenance, working, management, carrying out or control thereof.

S. W. TAYLOR,

722-je5

Registrar of Companies.

"COMPANIES ACT."

No. 22181.

NOTICE is hereby given that "Industrial Powers, Ltd.," was incorporated under the "Companies Act" on the 28th day of May, 1947.

The Company is authorized to issue one hundred thousand shares without nominal or par value.

The address of its registered office is 1980 Cypress Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To promote, organize, develop and manage or to assist in the promotion, organization, development or management of any undertaking or enterprise of any corporation, syndicate, firm or person and to raise and to assist in raising money for, and aid by way of bonus, loan, promise, endorsement, guarantee (subject to the "Insurance Act") or otherwise, such undertaking or enterprise and to carry on a general finance and discount business:

(b.) To manufacture, hold, buy, sell, import, export, exchange, finance the purchase of and generally deal in all kinds of automobiles and automobile parts and accessories and all kinds of merchandise and commodities whatsoever:

(c.) To acquire by purchase, exchange or otherwise and to hold, sell, exchange or otherwise deal in bonds, stocks, debentures and all other securities whatsoever, in, relating to, or in connection with any business, undertaking, firm or corporation whatsoever or any property whatsoever.

S. W. TAYLOR,

722-je5

Registrar of Companies.

"COMPANIES ACT."

No. 22202.

NOTICE is hereby given that "The Prescription Pharmacy, Ltd.," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred preference shares of one hundred dollars each.

The Company is also authorized to issue fifteen thousand common shares without nominal or par value.

The address of its registered office is 507 Stock Exchange Building, 475 Howe Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of chemists, druggists, dry-salters, importers and manufacturers of and dealers in pharmaceutical, medicinal, chemical, industrial and other preparations and articles, compounds, cements, oils, paints, pigments and varnishes, drug, dyeware, paint and colour grinders, makers of and dealers in proprietary articles of all kinds, and of electrical, chemical, photographic, surgical and scientific apparatus and materials:

(b.) To buy, sell, manufacture, refine, manipulate, import, export and deal in, either by wholesale or retail, all substances, apparatus, stock and things capable of being dealt with in carrying on a general drug business in British Columbia or required by any customers of or persons having dealings with the Company:

(c.) As consideration for any asset acquired by the Company to pay for the same, either in cash or by the allotment and issuance of common or preferred shares of the Company, or partly in cash or partly by the issuance of common and preferred shares and such preferred shares may be redeemed at par or a premium as provided in the articles of association of the Company.

S. W. TAYLOR,
739-je5 *Registrar of Companies.*

CERTIFICATE OF INCORPORATION.

"CO-OPERATIVE ASSOCIATIONS ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 596.

I HEREBY CERTIFY that "Newton Co-operative Association" has this day been incorporated as an Association under the "Co-operative Associations Act" and that the denomination of its shares is one dollar each.

The registered office of the Association will be situated at New Westminster, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this twenty-eighth day of May, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Association are: To carry on the business of a storekeeper in all its branches, and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact agency business, render services of any kind, and process and market produce of all kinds, whether as principal or agent, on consignment or otherwise.

722-je5

"COMPANIES ACT."

No. 22201.

NOTICE is hereby given that "D. & E. Logging Co., Limited," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares with a nominal or par value of one hundred dollars each.

The address of its registered office is 1501 Standard Building, 510 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of loggers, sawmill and shingle-mill owners and operators, lumbermen and lumber and shingle merchants in all or any of its branches:

(b.) To acquire for the purpose of its logging operations by purchase, lease, licence or otherwise, timber lands, timber-cutting rights and interests in timber, and to log, buy, sell, prepare for market, manufacture, import, export and deal in logs, cordwood, lumber, shingles, laths, sashes, doors, portable houses, boxes, pulp chips, hog fuel and all articles and materials in the manufacture whereof lumber, timber or wood is used:

(c.) To build, buy, acquire, hold, own, sell, repair, charter, hire, use and operate steamers, tugs, scows, barges, ships and other vessels, or any interest or share therein, and to let out,

hire or charter the same, excluding lines of steam or other ships operating to any point outside or extending beyond the limits of the Province of British Columbia, or between the Province of British Columbia and any other British or foreign country:

(d.) To establish, operate and maintain stores, hotels, boarding houses and trading posts, and to carry on the business of general merchants, both wholesale and retail:

(e.) To apply for and maintain under the provisions of the "Water Act" of the Province of British Columbia or any amendments thereto, or under any other Act or Acts, and to purchase, lease or otherwise acquire water records, water licences, water rights and franchises, and to construct and operate works as defined by the "Water Act," and to supply and utilize water under the "Water Act" and amending Acts, or any other Act or Acts:

(f.) To do all or any of the above acts as principals, agents, contractors or otherwise, and by or through trustees, agents or otherwise, and either alone or in conjunction with others.

S. W. TAYLOR,
739-je5 *Registrar of Companies.*

"COMPANIES ACT."

No. 22179.

NOTICE is hereby given that "Oreck's 5c. to \$5 Stores, Ltd.," was incorporated under the "Companies Act" on the 28th day of May, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into one hundred common shares and nine hundred preferred shares of one hundred dollars each.

The address of its registered office is 139 Lonsdale Avenue, North Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as merchants and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact every kind of agency business and generally to deal in any business or transaction which may seem, directly or indirectly, conducive to the interests of the Company:

(b.) To carry on business as importers, exporters, wholesale merchants, carriers, commission and forwarding agents, wharfingers, truckers:

(c.) To import, export, manufacture, buy, sell and deal in goods, wares and merchandise of all kinds and descriptions.

S. W. TAYLOR,
740-je5 *Registrar of Companies.*

"COMPANIES ACT."

No. 22199.

NOTICE is hereby given that "Argo Pins, Limited," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two thousand shares of ten dollars each.

The address of its registered office is 1408 Royal Bank Building, 675 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To manufacture all types of articles, equipment and machinery:

(b.) To sell, lease, hire or rent out all products manufactured or dealt in by the Company:

(c.) To hold, own, acquire, rent or lease any and all types of land and buildings required by the Company to carry out its objects:

(d.) To hold, own, acquire or lease all types of patents, royalties or copyrights covering articles manufactured, produced, sold or dealt in by the Company:

(e.) To take part in the management, supervision, control or ownership of any business or operation of any Company engaged in or about similar businesses or carrying out the objects of this Company either in British Columbia or elsewhere:

(f.) To advance, deposit or lend money, securities and property to or with persons or companies engaged in similar businesses or related businesses.

(g.) To construct, carry out, acquire by purchase or otherwise all necessary machines, buildings or construction products necessary to a general manufacturing, wholesaling or retail business.

The objects specified in each paragraph herein shall be regarded as the intended objects and accordingly shall be in nowise limited or restricted one by the other but may be carried out in as full and complete a manner and construed in as wide a sense as if each of said paragraphs defined the objects of a separate and independent Company.

S. W. TAYLOR,
Registrar of Companies.

739-je5

"COMPANIES ACT."

No. 22194.

NOTICE is hereby given that "Six Mile Hotel, Ltd.," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 1005 Credit Foncier Building, 850 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of hotel, restaurant, tavern, beer-parlour, refreshment-room and lodging-house keeper, licensed victuallers, wine, beer and spirit merchants, caterers for public amusements and cab, bus and taxicab proprietors and public carriers of freight and passengers, tobacco, cigar and confectionery merchants and any other business which may seem to the Company capable of being conveniently carried on in connection therewith (subject to the provisions of the "Liquor Act"):

(b.) To buy, sell and deal in any other articles, commodities, merchandise or things necessary for the purposes of the Company with the right to manufacture, import and export and to act as manufacturers' agents or commission agents in all kinds of manufactured articles, goods, wares, merchandise and materials.

S. W. TAYLOR,
Registrar of Companies.

740-je5

"COMPANIES ACT."

No. 22193.

NOTICE is hereby given that "Little Mountain Hospital, Limited," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is three million dollars, divided into thirty thousand preference shares of one hundred dollars each.

The Company is also authorized to issue two hundred ordinary shares without nominal or par value.

The address of its registered office is at the office of James B. Noble, solicitor, 414 Standard Building, 510 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To own and operate hospitals, both public and private, in the City of Vancouver, Province of British Columbia, and elsewhere within the said Province:

(b.) To own and operate laboratories and to carry on research work in connection with diseases:

(c.) To own and operate homes for nurses and to provide facilities and schools for the education of nurses:

(d.) To receive and treat persons suffering from disease or requiring surgical or medical attention and to foster and promote the health of people:

(e.) To promote high moral, medical, nursing and educational standards and to keep the people of the Province of British Columbia informed of hospital matters of general interest and concern:

(f.) To allot the whole or part of the ordinary shares of the Company credited as fully or partly paid up as the whole or part of the consideration for services rendered in the interests of the Company before and after incorporation:

(g.) To have and exercise as ancillary and incidental to the objects set forth herein the powers contained in section 22 of the "Companies Act."

S. W. TAYLOR,
Registrar of Companies.

740-je5

"COMPANIES ACT."

No. 22195.

NOTICE is hereby given that "Burnaby Electrical Company, Limited," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 3779 Kingsway, Burnaby, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of importers, exporters, distributors, manufacturers of, buying or selling or otherwise dealing in electrical fixtures, appliances and fittings and equipment, tools, implements, machinery, refrigerators, furnaces, pipes, plumbing fixtures, dealers in manufactured or partly manufactured goods of all kinds, heating appliances and sanitary appliances, and to carry on the business of a general merchant in all its branches:

(b.) To carry on the business of refrigerating contracting, electrical contracting, cabinet maker and general contractor of every kind.

S. W. TAYLOR,
Registrar of Companies.

741-je5

"COMPANIES ACT."

No. 22175.

NOTICE is hereby given that "Mission Transportation, Limited," was incorporated under the "Companies Act" on the 27th day of May, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into one thousand shares of one hundred dollars each.

The address of its registered office is 464 Main Street, Mission City, B.C.

The objects for which the Company is established are:—

(a.) To purchase and take over automotive and other equipment, franchises, licences, goodwill and all other assets of the businesses known as Fraser Valley Bus Lines, Mission Taxi, Limited, and North Fraser U-Drive, Limited, from their present owners and to pay for the same in cash and (or) shares of the Company:

(b.) To carry on the business of motor-bus operators for hire within Mission City and district or in such other places as may be expedient:

(c.) To carry on and operate motor transportation services in all its branches, including taxi and U-drive business:

(d.) To carry on the business of motor freight transportation and to operate freight truck lines as may be required:

(e.) To purchase and sell automobiles, trucks, buses and other vehicles, both wholesale and retail:

(f.) To carry on the business of agents for electrical goods, appliances, devices, implements and equipment and to sell the same, both wholesale and retail:

(g.) To carry on the distribution and sale of power-boats, marine engines and other marine equipment, parts and accessories:

(h.) To carry on such other business as the directors of the Company may authorize:

(i.) To act as agents and brokers and to carry on a general agency business:

(j.) To undertake and carry into effect all such financial, trading and other operations of business in connection with the objects of the Company as the Company sees fit:

(k.) To carry on the business of garage and service-station operators in all its branches:

(l.) To borrow or raise money for any purpose of the Company and for the purpose of securing the same or for any other purpose, to mortgage or change the undertaking or all or any part of the property of the Company present or after acquired or its incurred capital and to create, issue, make, draw, negotiate and discount cheques, drafts, bills of exchange, promissory notes and other negotiable and transferable instruments:

(m.) To do such things as are incidental or conducive to the attainment of the above objects or any of them.

The objects set forth in the foregoing clauses shall not, except where the context so requires, be in anywise limited or restricted by reference to or by the name of the Company. None of the said clauses or the objects therein specified shall be deemed subsidiary or auxiliary merely to the objects mentioned in the first clause of the paragraph, but the Company shall have full power to exercise any or all such objects in any part of the world.

S. W. TAYLOR,
Registrar of Companies.

740-je5

"COMPANIES ACT."

No. 22208.

NOTICE is hereby given that "La Riviera, Limited," was incorporated under the "Companies Act" on the 2nd day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into one thousand five hundred shares of ten dollars each.

The address of its registered office is at the office of T. F. McWilliams, 1487 Water Street, Kelowna, B.C.

The objects for which the Company is established are:—

(a.) To purchase, acquire and take over from George William Burke as a going concern the business carried on by him on Lot numbered Three (3) and part of Lot numbered Two (2), according to registered plan numbered three thousand three hundred and six (3,306), near the City of Kelowna, in the Province of British Columbia, under the name La Riviera, and all or any assets and liabilities of the said George William Burke in connection therewith and to pay for such business and property and liquidate such liabilities by payment in cash or in paid-up shares of the Company, or partly in cash and partly in paid-up shares of the Company, and with a view to carrying out such objects to enter into, execute and carry into effect all such deed, bills of sale and other documents as may be requisite:

(b.) To acquire by purchase, lease, or otherwise, own, maintain, alter, repair, instal, furnish, equip, operate, manage and generally turn to account hotels, lodging houses, lodges, vacation and pleasure resorts, restaurants, tea

houses, drive-in refreshments or eating premises, garages and service stations, tourist camps and cabins, pleasure places and grounds, dance halls, dine and dance establishments, vacation cabins, trailer and tent camps and grounds, athletic grounds, boathouses, bathing houses, boats, launches and all manner of equipment or conveniences which may be used with any of the foregoing; to rent, lease and collect remuneration for use of or for services rendered in connection with any of the foregoing, whether by individuals, groups, clubs or corporations:

(c.) To carry on business as restaurateurs, grocers, butchers, bakers, confectioners, fruiters and tobacconists, dealers in ice cream and soft drinks, gas, oil and service station operators, garage men and dealers in and producers of all kinds of dairy, farm and garden produce, poultry and live stock.

S. W. TAYLOR,
Registrar of Companies.

746-je5

"COMPANIES ACT."

No. 22197.

NOTICE is hereby given that "Coast Wood Products, Limited," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is 1012 Credit Foncier Building, 850 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as loggers, timber merchants, sawmill proprietors and timber growers, and to buy, sell, grow, prepare for market, manipulate, import, export and deal in forest products of all kinds, and to manufacture and deal in articles of all kinds in the manufacture of which timber or wood is used, and to carry on business as ship owners and carriers by land and sea, and, so far as may be deemed expedient, the business of brokers and general merchants, and to buy, clear, plant and work timber estates:

(b.) To carry on the construction business in all its branches:

(c.) To carry on any other business, whether manufacturing or otherwise, which may seem to the Company capable of being conveniently carried on in connection with the above or guaranteed directly or indirectly to enhance the value of or render profitable any of the Company's property or rights.

S. W. TAYLOR,
Registrar of Companies.

741-je5

"COMPANIES ACT."

No. 22207.

NOTICE is hereby given that "Coastal Agencies and Distributors, Ltd.," was incorporated under the "Companies Act" on the 2nd day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 108 Exchange Building, 1216 Broad Street, Victoria, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of buying, selling, holding or otherwise disposing of goods, wares, and merchandise of all kinds and descriptions and lands, by wholesale or retail, either as principal or agent, and upon commission, consignment or otherwise, or as jobbers or brokers in connection therewith, and to carry on any other trade or business which can be conveniently operated for the more effectual conduct of the Company's operations:

(b.) To carry on the business of a store-keeper in all its branches and in particular to buy, sell, manufacture and deal with goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact every kind of agency business:

(c.) To build, acquire, possess, hold, operate, lease, sell, purchase, manage and convey stores, warehouses, buildings and erections required for the purposes of the Company:

(d.) To carry on business as capitalists, financiers, mortgage brokers and financial agents, to transact all kinds of agency business, to advance money on the security of stocks, shares, bonds, debentures or other securities, bills of lading, warehouse receipts, choses in action, coupons and other negotiable or non-negotiable securities:

(e.) To purchase or otherwise acquire, sell and deal in letters patent, brevets d'invention, concessions, licences, inventions, rights and privileges, subject to royalty or otherwise, and whether exclusive or non-exclusive or limited, or any part interest in such letters patent, brevets d'invention, concessions, licences, inventions, rights and privileges, whether in Canada or in any other part of the world.

S. W. TAYLOR,
Registrar of Companies.

746-je5

“ COMPANIES ACT.”

No. 22196.

NOTICE is hereby given that “ Mapelleaf Farm, Limited,” was incorporated under the “ Companies Act ” on the 30th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 540 Columbia Street, New Westminster, B.C.

The objects for which the Company is established are:—

- (a.) To carry on the business of farming and ranching in all their various branches:
- (b.) To carry on the business of manufacturers, particularly in respect to roofing material, tiles and like goods:
- (c.) To act as general merchants, importers, exporters, agents and warehousemen and for such purposes to build, maintain, operate and manage storerooms, warehouses or buildings of any kind or nature.

S. W. TAYLOR,
Registrar of Companies.

741-je5

CERTIFICATE OF INCORPORATION.

“ SOCIETIES ACT.”

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3228.

I HEREBY CERTIFY that “ Kimberley Ski Club ” has this day been incorporated as a Society under the “ Societies Act.”

The locality in which the operations of the Society will be chiefly carried on is Kimberley, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this twenty-eighth day of May, one thousand nine hundred and forty-seven.

[L.S.]
S. W. TAYLOR,
Registrar of Companies.

The objects of the Society are:—

- (a.) To apply for, purchase, own, take on lease or otherwise acquire or provide, and to construct, maintain, operate, regulate and control, and to sell, assign and otherwise dispose of lands, buildings, fixtures, chattels and equipment, ski runs, tows, slopes and jumps and other facilities suitable for skiing, sporting and social activities; and to apply for, obtain and

hold licences (water and otherwise), franchises, grants and other rights in connection with the same:

- (b.) To conduct and operate refreshment booths, stores, cabins, lodges and first-aid stations, amusements, bazaars, dances, drives, competitions and other social functions and sporting activities; and to provide skiing and safety instructions and transportation, and to receive donations and gifts and to grant prizes and to sponsor competitors in skiing events wherever held, and generally to foster and promote skiing activities, and to control and regulate the same:

- (c.) To affiliate and associate with persons, bodies or other organizations interested in skiing and other sporting activities or other useful purposes.

722-je5

“ COMPANIES ACT.”

No. 22191.

NOTICE is hereby given that “ International Jewellers, 1947, Ltd.,” was incorporated under the “ Companies Act ” on the 30th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 413 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

- (a.) To carry on business of goldsmiths, silversmiths, jewellers, gem merchants, watch and clock makers and buyers, importers and exporters of gold and precious stones and metals, and to buy, sell, exchange, repair and otherwise deal in, wholesale and retail, precious stones, jewellery, watches, clocks, gold and silver plate, electro-plate, cutlery, bronzes, optical goods, cameras, guns, binoculars, field glasses, telescopes, microscopes, musical instruments, gems, and any new and second-hand articles of value and such other articles and goods as the Company may consider capable of being conveniently dealt with in relation to its business:

- (b.) To allot, credited as fully or partly paid up, the shares or bonds, debentures or debenture stock of the Company as the whole or part of the purchase price for any property or rights acquired by the Company or for services rendered or any other valuable consideration.

S. W. TAYLOR,
Registrar of Companies.

740-je5

“ COMPANIES ACT.”

No. 22133.

NOTICE is hereby given that “ Thorn & Co., Ltd.,” was incorporated under the “ Companies Act ” on the 17th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 415-16 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

- (a.) To acquire and take over as a going concern the business now carried on by Charles H. Thorn, of the City of Vancouver, Province of British Columbia, under the firm name of “ Thorn & Company,” and all and any of the assets of the said firm, including the good-will thereof, and to pay for the same in fully paid-up shares in this Company, or partly in cash or partly in shares:

- (b.) To carry on business as contractors, builders, roofers and general merchants of all types of goods, both wholesale and retail, and as dealers, both wholesale and retail, in roof preparations, paints, hardware, roofing, insulating, heating, ventilating, tiling and other materials which can be used directly or indirectly by contractors, builders or roofers, with

power to act as agents for other persons or corporations carrying on a similar business, and also to carry on any other business of a like nature or incidental to the foregoing:

(c.) To enter into and carry to completion by all proper means, contracts for the construction, repair and alteration of all manner of wooden, concrete, steel, masonry and other structures:

(d.) To acquire real estate of all kinds and by any manner of tenure and the same to improve by constructing thereon any kind of wooden, concrete, steel, masonry and other structures and the same to sell.

747-je5

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22186.

NOTICE is hereby given that "Wells Gray Camp, Limited," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five thousand shares of ten dollars each.

The address of its registered office is Room 9, Lee Building, 345 Victoria Street, Kamloops, B.C.

The objects for which the Company is established are:—

(a.) To establish and operate summer camps for fishing and for hunting, and as lodges and hotels:

(b.) To buy and lease lands that are suitable to the business of the Company and to build cabins and lodges thereon and operate rowboats, canoes and other appliances for like use for the pleasure of guests and tourists, and to do all things necessary and ancillary for the carrying on of the said business:

(c.) To establish branch camps and offices for the said Company in various places in the Province of British Columbia:

(d.) To carry on the business of hotel, restaurant, café, tavern, beer house, refreshment-room and lodging-house keepers, theatre and cinema operators, theatrical agents, box-office keepers, concert-room proprietors, and every business which can be conveniently carried on in connection with any of those objects as may seem calculated to render profitable any of the Company's property and rights for the time being:

(e.) To own and operate game preserves and provide guides for fishing and for hunting, and to outfit fishing and hunting and exploration parties and expeditions of all kinds:

(f.) To design, build, acquire, buy, sell, import and export, rent, lease, hire, exchange and charter and to repair, renew, manufacture and maintain and to deal in aircraft of all kinds and descriptions including airplanes, flying boats, airships, flying machines, helicopters, sail planes and gliders and any component parts thereof and accessories thereto and in all kinds of machinery and equipment, tools, stores, supplies and chandlery, gasoline, fuels, oils and greases, radio, electrical, photographic and navigation equipment and apparatus for use in connection with aircraft of any kind and in connection with the general business of the Company:

(g.) To establish, maintain, operate and work lines of aerial conveyances and to operate commercial air services and generally to transport and carry passengers, freight, express and mail for hire or otherwise by air, land and sea:

(h.) To build, maintain, acquire and operate airports and seaports, hangars, airdromes, landing-strips, radio service, refuelling and weather stations, garages, warehouses and sheds, machine, electrical and repair shops and depots, and all other facilities for the sale, operation and maintenance of aircraft and air services of all kinds:

(i.) To engage in the business of aerial and other photographers and surveyors and to obtain copyrights of aerial photographs and maps of the Company to which copyright applies:

(j.) To engage in aerial and land patrols and to conduct search and rescue parties:

(k.) To carry on the business of a flying-school for the purpose of training pupils in the theory of flight and navigation and in the design, construction, maintenance, operation and flying of aircraft of all kinds and descriptions and of instruments and appliances used in connection therewith:

(l.) To build, purchase, hire, charter, lease, navigate, use and operate motor-cars, trucks, buses, tractors, ships, boats, barges and other vehicles and to act as general carriers over air, land and sea:

(m.) To carry on the business of merchants, warehousemen, wharfingers, lightermen and forwarding agents:

(n.) To apply for, hold and exercise licences, charters, franchises, patents, concessions and brevets d'invention of all kinds:

(o.) Generally to carry on lines of business as capitalists, financiers, merchants, wholesalers, retailers, financial agents, promoters, manufacturers or operators, and as agents or principals.

747-je5

S. W. TAYLOR,
Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3229.

I HEREBY CERTIFY that "The Chinese Public School Society" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is New Westminster, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this twenty-ninth day of May, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The object of the Society is: To carry on patriotic, religious, charitable, scientific, artistic and educational work for the benefit of the Chinese community, in British Columbia and elsewhere.

721-je5

"COMPANIES ACT."

No. 22176.

NOTICE is hereby given that "Fraser Holdings, Limited," was incorporated under the "Companies Act" on the 27th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five hundred shares of one hundred dollars each.

The address of its registered office is 309 Royal Bank Building, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase or otherwise acquire and hold shares, bonds and other securities heretofore issued or which may hereafter be issued by Georgia Hotel Company, Limited, Pacific Western Hotels, Limited, or any other company or companies whose assets may include the premises known as Hotel Georgia in the City of Vancouver, Province of British Columbia, or any interest, leasehold or otherwise therein, or in any company or companies whose business may be or include the operation of the said hotel or any part or department thereof or of any business carried on in the said premises or any interest in such business:

(b.) To take, purchase or otherwise acquire and hold bonds, debentures, stocks, shares or other securities of any government or municipal or school corporation, or of any incorporated company or corporation, industrial, financial or otherwise.

The Company has excluded from its memorandum of association clauses (b), (i) and (u) of subsection (1) of section 22 of the "Companies Act."

740-je5

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22190.

NOTICE is hereby given that "Shawnigan Saw Mills, Ltd.," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into fifty thousand shares of one dollar each.

The address of its registered office is Shawnigan Lake, B.C.

The objects for which the Company is established are: To operate lumber-mills, sawmills, shingle-mills and tie-mills; to carry on business as loggers and lumber manufacturers; to buy and sell timber, logs, lumber and lumber products; to buy, sell, exchange, own and operate logging and milling and other machinery.

721-je5

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22185.

NOTICE is hereby given that "Sam Julius Corporation, Ltd.," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two thousand shares of ten dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of custom tailors, dealers in, manufacturers of and importers and exporters of apparel of all kinds for men, women and children:

(b.) To carry on the business as jobbers and commission agents in apparel of all kinds for men, women and children.

721-je5

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22205.

NOTICE is hereby given that "Reed, Dus-sault Co., Ltd.," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 900 Brunnett Avenue, Maillardville, B.C.

The objects for which the Company is established are:—

(a.) To carry on a general real-estate and agency business in all its branches, and to act as agents and salesmen of insurance of all kinds and classes, and to conduct a general financing business, and to conduct the general business of a holding, investment, promoting and brokerage corporation and real-estate agency, and to act as agents for others in all such kinds and classes of business:

(b.) To carry on the business of general contractors and to enter into contracts for, construct, execute, own and carry on all description of works and to carry on for the purposes

aforsaid the business of a general construction company and contractors for the construction of works, public and private:

(c.) To grant to other persons or corporations the right or privileges to carry on any kind of business on the premises of the Company on such terms as the Company shall deem expedient or proper:

(d.) To apply for, purchase or otherwise acquire, and to use, sell, lease or otherwise deal with copyrights and patents, and to use, exercise, develop or grant licences in respect of or turn to account copyrights and patents so acquired:

(e.) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with the above or calculated, directly or indirectly, to render profitable or enhance the value of the Company:

(f.) It is hereby declared that the intention is that the objects specified in each of the paragraphs of this clause may be used as individual objects and shall in nowise be restricted to or subject to any interference from any other paragraphs.

739-je5

S. W. TAYLOR,
Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3230.

I HEREBY CERTIFY that "White Rock Hospital Society" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is White Rock, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this thirty-first day of May, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The object of the Society is: To purchase and acquire a site for and build, equip, maintain and operate a hospital to serve the area of White Rock, British Columbia, and adjacent territory.

739-je5

"COMPANIES ACT."

No. 22166.

NOTICE is hereby given that "Dawson Taxi, Limited," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is Dawson Creek, B.C.

The objects for which the Company is established are:—

(a.) To buy, sell, exchange and deal in automobiles, cars, aeroplanes, seaplanes and all machines, machinery and vehicles, whether used for private or public purposes, as a means of locomotion, carriage, transportation and delivery of passengers, freight, baggage, parcels, merchandise, goods and other materials, and, without limitation to the foregoing, to carry on and engage in the business of taxi-driving as owners and operators of commercial aeroplanes:

(b.) To acquire real and personal property or rights, as the Company may see fit, and to allot as a whole or part of the consideration therefor fully or partly paid stock of the capital of the Company, or notes, debentures or other securities of the Company, or any part of the real and personal property and rights of the Company:

(c.) To borrow or raise money and, for the purposes of securing the same or for any other legitimate purposes, to mortgage or charge the undertaking of all or any part of the property of the Company, real or personal, present or future acquired, including its uncalled capital:

(d.) To create, issue, make, draw, accept, endorse and negotiate promissory notes, bills of exchange, bills of lading, warrants, applications and other negotiable and transferable instruments:

(e.) To do all such things as are incidental to or conducive to the attainment of the above objects, or any of them.

747-je5 S. W. TAYLOR,
Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3231.

I HEREBY CERTIFY that "Collingwood & District Memorial Center Community Association" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Collingwood, east and south of Vancouver, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this second day of June, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Society are: To promote the educational, social, cultural and athletic endeavours of the community; it is aimed also to assist any organization, group, company or individual whose sole aim is to promote the objectives as herein set forth.

The Association may accept donations or do such things as may be necessary to carry out the said objectives.

The Association shall not of itself or together with any person, group, company or organization whatsoever engage in any business enterprise where the primary object of such undertaking is the personal gain or profit of such persons, group, company or organization, but, without restricting the generality of the foregoing, the Association may by itself or together with any persons, group, company or organization engage in any business or enterprise in which it may lawfully engage, whether such business or enterprise is under the control of the Association or not, or whether the whole or part proceeds of such business or enterprise accrues to the Association or not.

746-je5

"COMPANIES ACT."

No. 22198.

NOTICE is hereby given that "S.T. & T., Limited," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five thousand shares of ten dollars each.

The address of its registered office is 540 Columbia Street, New Westminster, B.C.

The objects for which the Company is established are:—

(a.) To take over from John Joseph Simpson and Leslie Taylor the business of auto trimmers, and from Tricker Brothers the business of auto painters and metal workers, as lately carried on by them respectively in the City of Vancouver, B.C., and the assets and liabilities of the same:

(b.) To carry on the business of auto trimmers, metal workers, body repairmen, painters, polishers and mechanics in all their various branches:

(c.) To carry on the business of manufacturing, buying, selling, importing, exporting and dealing in new and used automobiles, automobile parts and equipment, paints, polishes, cleaning fluids and materials of every nature:

(d.) To act as general agents and merchants, dealers in, and, either by retail or wholesale, of hardware and electrical supplies, automobiles and automobile supplies and equipment of any nature, paints, polishes, cloth and materials of any nature, and for such purpose to buy, build, hold, operate, rent, lease and use buildings, warehouses, stores and shops of every nature.

741-je5 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22188.

NOTICE is hereby given that "Mason Enterprises, Ltd.," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as capitalists, financial brokers, manufacturers, wholesalers, merchants, underwriters, concessionaires and commercial agents:

(b.) To import, export, manufacture, buy, sell, deal in goods, wares and merchandise of all kinds and descriptions without limitation as to class:

(c.) To carry on and transact every kind of agency business as brokers, manufacturers' agents, jobbers, importers, exporters and wholesale and retail dealers in goods and merchandise:

(d.) To carry on any trade or business conducive to the interests of the Company.

747-je5 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22187.

NOTICE is hereby given that "Biltmore Café, Ltd.," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred common shares and nine hundred preference shares of ten dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of a restaurant or restaurants:

(b.) To engage in and carry on, either directly or through the ownership of shares of capital stock of one or more corporations now or hereafter to be incorporated, the business or businesses of producing, manufacturing, preparing, purchasing, selling and dealing in milk, milk products, meats, meat products, fish, fish products, food, food products, breads, biscuits, cakes, extracts, canned goods, sauces, condiments, teas, coffees, candies, confectioneries, groceries and all other articles of commerce suitable for consumption, and to conduct each and every of such business as wholesalers or retailers.

747-je5 S. W. TAYLOR,
Registrar of Companies.

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22142.

NOTICE is hereby given that "Soo Valley Lumber Company, Limited," was incorporated under the "Companies Act" on the 20th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred common shares of one hundred dollars each.

The address of its registered office is 1107 Dominion Bank Building, 207 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on all or any of the businesses of foresters, timber merchants, sawmill proprietors, planing-mill proprietors, and timbermen in all and any of its branches, merchants wholesale and retail, producers, manufacturers and dealers in lumber, shingles, lath and wood products of all kinds, and to buy, sell, prepare for market, manipulate, export, import, and deal in sawlogs, timber, lumber and wood of all kinds and to manufacture and deal in articles of all kinds in the manufacture of which timber or lumber is used or forms a component part:

(b.) To purchase, take on lease or licence, pre-empt, exchange, hire or otherwise acquire, any timberlands in fee or otherwise and also timber and timber limits by lease, licence or otherwise, and any rights or privileges which may be necessary for the purposes of the Company's business, and in particular any land, buildings, easements, machinery, plant, stock-in-trade, and implements, and to construct and erect, maintain and improve, own, purchase or otherwise acquire, manage, and work waterworks, flumes, dams, booming grounds, shingle-mills, sawmills, truck lines, logging railways, and other works and conveniences which may seem conducive to the Company's objects:

(c.) To purchase, acquire by record, take on lease or licence, exchange or otherwise acquire, deal with, use or dispose of water rights, water powers, water privileges, and such other rights, privileges and franchises as the Company may think fit:

(d.) To buy, sell, lease, hire, use and exchange, repair and keep trucks, motor-cars, trailers, and other vehicles of all kinds, and to operate freight lines and act as common carriers.

S. W. TAYLOR,
Registrar of Companies.

687-my29

"COMPANIES ACT."

No. 22154.

NOTICE is hereby given that "Mobile Sawmills & Engineering, Limited," was incorporated under the "Companies Act" on the 22nd day of May, 1947.

The authorized capital of the Company is thirty-five thousand dollars, divided into three hundred and fifty preference shares of one hundred dollars each.

The Company is also authorized to issue one hundred and fifty shares without nominal or par value.

The address of its registered office is 502-7 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase and acquire patent rights or rights of invention or other rights or privileges and to hold the same for purposes of investment only and not for speculation or trading, and to grant rights or licences for the use of such patents, rights or privileges for the use and practise of the same or any of them, and to do all such acts or things as may be deemed

expedient for the acquiring or using or licensing of any such inventions, patents or privileges in which the Company may be interested:

(b.) To acquire real and personal property and to hold and to improve the property so acquired for purposes of investment only and not for speculation or trading and to utilize the funds of the Company to acquire or improve such real and personal property:

(c.) To acquire and hold for investment only and not for speculation or trading shares, stocks, debentures, debenture stocks, bonds, obligations and securities issued or guaranteed by any company wheresoever constituted or carrying on business and debentures, debenture stock, bonds, obligations and securities, issued or guaranteed by any government, commissioners, public body or authority, supreme, municipal, local or otherwise, whether in Canada or elsewhere, and also to sell the same, from time to time, for investment purposes only and not for speculation or trading:

(d.) To undertake and execute any contracts for works involving the supply or use of any machinery, and to carry out any ancillary or other works comprised in such contracts:

(e.) To carry out all or any of the objects of the Company and do all or any of the things above set out as principals, agents, contractors or otherwise and by and through trustees, agents or otherwise, and either alone or in conjunction with others:

(f.) To issue paid-up shares, bonds, debenture stock and (or) other securities for the payment, either in whole or in part, of any property, real or personal, claims, privileges, licences, concessions, franchises or other advantages which the Company may lawfully acquire and with the approval of the shareholders for services rendered to or work performed for it and also to issue such fully paid-up shares, bonds, debenture stock and (or) other securities in payment or part payment or exchange for the shares, bonds or debenture stock and (or) other securities of any other company.

And it is hereby declared that the word "company" in this clause shall be deemed to include any partnership or any other body of persons, whether incorporated or not incorporated and whether domiciled in the Dominion of Canada or elsewhere, and the intention is that the objects specified in each paragraph of this clause shall, except where otherwise expressed in such paragraph, be independent main objects and shall be in nowise limited or restricted by reference to or inference from the terms of any other paragraph or the name of the Company.

687-my29

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22151.

NOTICE is hereby given that "Interline Forwarders, Ltd.," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into twenty-five thousand shares of one dollar each.

The address of its registered office is Shed No. 12, B.C. Electric Railway, foot of Carrall Street South, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on in the Province of British Columbia and elsewhere, the business of importers, exporters, manufacturers' and growers' agents, commission agents, shipping agents, factors, contractors, forwarders, forwarding agents, agents for freight and passenger services of any company or person, transporting goods, wares, merchandise, timber, coal, grain and other freight upon land, air and water, transfer and transportation agents, distributors, warehousemen, barge

owners, wharfingers, lighters, removers, weighers, storers and packers of personal property of every description, consolidators, pool-car operators, by rail, air, and water, traffic managers, consolidators, truck operators, cartage, storage, sampling and general transportation:

(b.) To allot, credited as fully paid up or partly paid up, the shares of the Company as the whole or part of the purchase price for any property acquired by the Company or for services or other consideration:

(c.) To pay out of the funds of the Company all or any expenses of and incidental to the incorporation, registration and establishment of this or any other Company:

(d.) To carry on the business of freight and customs brokers in all its branches:

(e.) To carry on a general mercantile business as importers and dealers in all kinds of goods, wares and merchandise, whether wholesale or retail, and by means of stores, warehouses, shops or agencies in all places and countries as the Company may deem to be profitable and advantageous:

(f.) To carry on a general freighting, trucking and transportation business, and to buy, sell, hire, let, lease and otherwise acquire and deal in tractors, trucks, trailers, buses, automobiles and automotive equipment of every kind and description:

(g.) To carry on a general towing business, ship-brokers, shipping agents, freight contractors, carriers by land, air and water, barge and scow owners, tug owners, towage contractors and forwarding agents.

687-my29

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22155.

NOTICE is hereby given that "Fraser Sash and Door Co., Ltd.," was incorporated under the "Companies Act" on the 22nd day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five hundred shares of one hundred dollars each.

The address of its registered office is Suite 414-24 Pacific Building, 744 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To buy, sell, prepare for market, manipulate, import, export, and deal in sawlogs, timber, piles and poles, lumber and wood of all kinds, and to manufacture and deal in lumber, timber, shingles, laths, sashes and doors, portable houses, buildings, and all articles and materials in the manufacture whereof timber, lumber, or wood is used:

(b.) To carry on anywhere within or without Canada the business of timber merchants, sawmill, shingle-mill, and pulp-mill owners, loggers, lumbermen, and lumber merchants in any and all their branches:

(c.) To manufacture, buy, sell, deal with, and trade in paints, hardware, plastics, and all substances and materials used in the construction or repair or alteration of buildings:

(d.) To purchase or otherwise acquire, maintain, keep, and improve all kinds of sawmills, and other buildings, plant and machinery of every description, timber leases, licences, and lands, patent rights and trade-marks, and to dispose of the same from time to time by way of sale, lease, or otherwise:

(e.) To purchase, lease, or acquire lands, locations, timber limits, woodlands, and timber lands, water rights, and government, municipal, or other rights, privileges, and licences of all kinds, and to sell, dispose of, exchange, or otherwise deal in the same:

(f.) To construct, execute, carry out, equip, improve, work, develop, administer, manage, or control public and private works and con-

veniences of all kinds, including houses, apartments, stores, blocks, office buildings, garages, and every class of building or construction:

(g.) To act as agents, commission agents, merchants, brokers, or representatives in Canada or any foreign country for Canadian or foreign commercial houses, and for other persons, firms, or corporations:

(h.) To carry on the business of general contractors in all branches and to erect, construct, assemble, equip, decorate, furnish, alter, repair, pull down and restore buildings and structures of all kinds:

(i.) To carry on the business of a store-keeper in all its branches and in particular to buy, sell, manufacture and deal with and in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact every kind of agency business:

(j.) To carry on the businesses of wood-workers, machinists, founders, galvanizers, electric platers, enamellers, annealers, electricians, tool makers, brass founders, metal workers, boiler makers, millwrights, iron and steel founders, smiths, builders and painters in all their branches:

(k.) To carry on the businesses of workers and dealers in electricity, motive power and light and any business in which the application of electricity or any light power or any power that can be used as a substitute therefor is or may be useful, convenient or ornamental, or any other business of a like nature:

(l.) To produce and accumulate electricity and electromotive force or other similar agency and to supply the same for the production, transmission or use of any light, heat, motive or other power as may be thought advisable:

(m.) To purchase or otherwise acquire letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, rights and privileges subject to royalty or otherwise and whether exclusive or non-exclusive or limited, or any part interest in such letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, rights and privileges whether in the Dominion of Canada or in any other part of the world and to deal in same and turn same to account:

(n.) To sell, let or grant any patent rights, brevets d'invention, concessions, licences, invention, rights or privileges belonging to the Company or which it may acquire or any interest in the same:

(o.) To register any patent or patents or any invention or inventions or obtain any exclusive or other privileges in respect of the same in any part of the world and to apply for, exercise, use or otherwise deal with or turn to account any patent rights, brevets d'invention, concessions, monopolies or other rights or privileges, Acts of Parliament or provisional orders either in the Dominion of Canada or in any other part of the world:

(p.) To manufacture and produce and buy, sell, lease or otherwise deal with and in all machinery, plant, articles, appliances and things capable of being manufactured, produced or dealt in by virtue or in connection with any such letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, rights or privileges as aforesaid:

(q.) To build, buy, acquire, hold, own, sell, repair, charter, hire, use and operate steamers, tugs, scows, barges, ships, and other vessels or any interest or share therein, and to let out at hire, or charter the same:

(r.) To carry on the business of merchants, warehousemen, wharfingers, barge owners, lightermen and forwarding agents:

(s.) To build, acquire, possess, hold, operate, lease, sell, purchase, manage and convey, stores, warehouses, buildings, erections and

plant required for the purposes of the Company, lands, water, privileges and other property:

(t.) For the purposes aforesaid to build, repair, maintain, acquire, purchase, own, hold and deal with all such buildings, works, property, machinery and appliances as may be required in connection with the business of the Company:

(u.) To undertake, construct, acquire and carry on works of all kinds relating to any business of the Company, whether in the Dominion of Canada or in any other part of the world, and to enter into such contracts and make such arrangements as may be necessary to carry out the same:

(v.) To carry on the business as capitalists, financiers, mortgage brokers, and financial agents, to transact all kinds of agency business, to advance money on the security of stocks, shares, bonds, debentures, or other securities and to buy, sell and deal in warrants, bonds, debentures, bills of lading, warehouse receipts, choses in action, coupons, and other negotiable or non-negotiable securities or documents and to seek for and secure openings for the employment of capital in British Columbia and elsewhere, and to carry on business as promoters and to form, float, assist and control companies and undertakings, and generally to carry on any business or undertake any transaction usually carried on or undertaken by financial agents, capitalists or financiers:

(w.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether such person, firm or corporation be a member of this Company or not.

S. W. TAYLOR,
Registrar of Companies.

687-my29

"COMPANIES ACT."

No. 22150.

NOTICE is hereby given that "Western Whaling Corporation, Limited," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is five hundred thousand dollars, divided into five thousand shares of one hundred dollars each.

The address of its registered office is 208 Yorkshire Building, 525 Seymour Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of whalers and fishermen, and the propagating and breeding, canning, packing, salting, curing, freezing, storing and preserving of all kinds of mammals, fish and shell-fish and other products of the sea, rivers or inland waters:

(b.) To make, procure, process, sell and deal in all kinds of fish, glue, fish oils, whale oils and manure and other substances, things and by-products that can be made or manufactured out of fish or mammal, the offal or refuse therefrom or otherwise treat or dispose of the same:

(c.) To design, lay, construct, purchase, take in exchange, lease, charter, rent or otherwise acquire, improve, develop, repair, alter, maintain, operate, sell and let out for hire, charter, lease or rent, or otherwise deal or dispose of any or all of the following, namely: Steamships, ships, barges, tugs, scows, towing, salvage, and wrecking outfits, wharves, piers, docks, drydocks, slips, basins, marine railways, stevedoring equipment and facilities, coaling and fueling apparatus, telegraph and telephone lines on land owned or controlled by the Company, and wireless telegraph outfits and stations ashore and afloat for the purposes of the Company, and all incidental structures, appliances, and equipment including but without limiting nets, lines, tackle, gear and equip-

ment used in connection with the whaling or fishing business, or any shares or interest in and of the same:

(d.) To generally deal either as wholesalers, retailers, or commission agents in the handling of all species of mammal, fish or fish supplies, whale or whale supplies and the products derived from and relating thereto:

(e.) To buy, sell, manufacture, produce, export and import, and otherwise deal in, either as principal or agent, and upon commission, consignment, or otherwise goods, wares, products, raw materials, ship chandlery, and merchandise of any kind or nature, and to acquire, maintain, and operate stores, factories, mills, or plants in connection with any of the same, and to carry on any of the businesses of general commission merchants, selling agents, and factors, exporters, and importers:

(f.) To carry on the business of warehousing, storage, and cold storage in all of their several branches, and all the business necessarily or impliedly incidental thereto, to issue certificates and warrants, negotiable or otherwise, to persons warehousing goods with the Company:

(g.) To carry on the business of fish and oil packing, processing and shipping and to manufacture boxes, crates, barrels and receptacles of every description and kind and to buy and sell the same and to erect factories for such purposes:

(h.) To apply for, purchase, or otherwise acquire any leases, licences, concessions or any fishing rights or to promote any company for the purpose of acquiring all or any property which the Company may think necessary or convenient for the purpose of its business.

S. W. TAYLOR,
Registrar of Companies.

687-my29

"COMPANIES ACT."

No. 22153.

NOTICE is hereby given that "A.E.A. Sales, Ltd.," was incorporated under the "Companies Act" on the 22nd day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred shares of one hundred dollars each.

The address of its registered office is 208 Yorkshire Building, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of manufacturers' agents or representatives, and to act in the capacity of agents of the manufacturers of goods:

(b.) To establish, maintain, and conduct a jobbing, commission, and general agency business:

(c.) To carry on any or all lines of business as manufacturers, producers, merchants, wholesale and retail, importers, and exporters, generally without limitation as to class of products and merchandise, and to manufacture, produce, adapt, prepare, buy, sell, and otherwise deal in any materials, articles, or things required in connection with or incidental to such business:

(d.) To carry on the business of importers and exporters of and to buy, sell, and deal in all kinds and descriptions of goods, wares, and merchandise and to carry on the business of custom-house brokers, warehousemen, forwarders, carriers, carters, and other like businesses, and to buy, sell and generally deal in wares, merchandise, articles, or effects, directly or indirectly relating to any of the said businesses:

(e.) To act as agents, commission agents, commission merchants, brokers, or representatives in Canada and any other country:

(f.) To carry on a general agency and investment business in any or all of its branches:

(g.) To carry on a business as financial and investment agents, and to buy, sell, and deal in, either as principal or agent, stocks, bonds, debentures, mortgages on real estate and on personal property, securities, notes and obligations of all kinds, and to collect and dispose of interest, dividends, or income upon or from such stock, bonds, debentures, mortgages, securities, notes and other obligations.

The objects set forth in any subclause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause of this clause.

687-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22159.

NOTICE is hereby given that "Hassell Bros., Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five hundred shares of one hundred dollars each.

The address of its registered office is 1301 King George Highway, Surrey, B.C.

The objects for which the Company is established are:—

(a.) To clear, construct, execute, carry out, equip, improve, work, develop, administer, manage, control or acquire lands, works and conveniences of all kinds, which expression, in this memorandum but without restricting the generality of the same, includes roads, highways, tramways and any other kind of travelled way, docks, harbours, piers, wharves, canals, reservoirs, embankments, irrigations, reclamation, improvement, sewage, drainage, grading, sanitary, water, gas, electric light, telephonic, telegraphic and power supply works and hotels, warehouses, markets and buildings, public or otherwise, and all other works or conveniences of utility or otherwise:

(b.) To mine, quarry, excavate and otherwise acquire gravel, sand, limestone, sandstone, building stone and building materials of all kinds:

(c.) To carry on the business of general contractors and general construction and to enter into contracts for, construct, execute, own and carry on all description of works and to carry on for the purposes aforesaid the businesses of a general construction company and contractors for the construction of works, public and private:

(d.) To act as carriers, truckmen, cartage agents and forwarders by land and water, agents, commission agents, insurance agents, merchants, warehousemen and to warehouse and store products, materials, goods, wares and merchandise for other persons, firms, companies and corporations:

(e.) To import, export, buy, sell, lease, rent and otherwise deal in and deal with motor-trucks, tractors, motor-cars, automobiles, conveyances of all kinds and all parts used in the construction thereof as well as motors, engines, machinery of all kinds and electrical accessories and supplies and to carry on a general machine shop, general repair and garage business:

(f.) To carry on the business of motor-truck, cab, dray, taxicab, tractor, motor-bus or other private or public conveyance; to carry on all or any of the following businesses: General carriers, railway and forwarding agents, storage and warehousemen, transfer and express agents, and any other similar business and to carry on the business of running motor-trucks at such places as the Company may see fit, and to acquire from any government, municipality or corporation any fran-

chise or right to operate motor-trucks, tractors or vehicles which can or may be operated for carrying passengers, goods or materials for hire:

(g.) To allot and credit as fully or partly paid up the shares or bonds, debentures, or debenture stock of the Company as the whole or part of the consideration or purchase price for any property acquired by the Company or for services rendered or other valuable consideration:

(h.) To lend money to the shareholders and directors or others as part of the ordinary course of the Company's business, and any such lending shall be part of or in the ordinary course of its business:

(i.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether the said person, firm or corporation be a member of this Company or not:

(j.) To raise, or borrow and to assist in raising or borrowing money for and to aid by way of guarantee subject to the "Insurance Act" or otherwise any person or association:

(k.) To deal in choses in action of every kind and nature.

And it is hereby declared that the word "company" in the above clauses shall be deemed to include any partnership or any other body of persons whether incorporated or not incorporated, and that the objects set forth in any of the said clauses or subclauses shall not, except where the context expressly so requires, be in anywise limited or restricted by reference or by inference from the terms of any other clause or subclause.

697-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22162.

NOTICE is hereby given that "Neoglow Signs, Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is 1025 Main Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of sign writers and manufacturers, in all its branches, both wholesale and retail, also manufacturers of illuminated tubes of every description:

(b.) To buy, sell, handle and deal in stocks of merchandise, store fixtures and equipment.

697-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22160.

NOTICE is hereby given that "Gifford Machinery Sales Co., Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into one hundred and fifty preference shares of one hundred dollars each.

The Company is also authorized to issue one hundred shares without nominal or par value.

The address of its registered office is 501-7 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of dealers in equipment and machinery; to buy, sell and otherwise acquire, equip, set up, repair, deal in, deal with or exchange machinery of any kind whatsoever, donkey engines, hoisting ma-

chines, engines, sawmill machinery, lumber handling and elevator equipment, fishing equipment, boilers, industrial equipment and tools, implements of all kinds, automobile trucks and supplies, aeroplanes and supplies, steamboats, tugs, fish boats and floating equipment and to deal in all materials, metals and articles used in the operation and repair of such machinery or equipment, and to carry on any other business (manufacturing or otherwise) which may seem to the Company capable of being conveniently carried on in connection with the above, or otherwise calculated, directly or indirectly, to enhance the value of any of the Company's property and rights for the time being:

(b.) To undertake and execute any contracts for works involving the supply or use of any machinery and to carry out any ancillary or other works comprised in such contracts.

697-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22164.

NOTICE is hereby given that "Alberni Valley Transit Company, Limited," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into fifty thousand shares of one dollar each.

The address of its registered office is 103 Fourth Avenue South, Port Alberni, B.C.

The objects for which the Company is established are:—

(a.) To own and operate buses, stages and other vehicles suitable for the transportation of the public for hire:

(b.) To operate bus and stage lines within the Province of British Columbia and to secure and hold a franchise or franchises permitting it so to do:

(c.) To carry passengers' baggage and express for hire within the Province of British Columbia.

707-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22163.

NOTICE is hereby given that "Phillips Handicrafts, Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into one hundred and fifty Class A preference shares and twenty Class B preference shares of one hundred dollars each and eight hundred common shares of ten dollars each.

The address of its registered office is Suite 611-13 Central Building, 620 View Street, Victoria, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of woodworkers, mill-wrights, carpenters, joiners, craftsmen, tinsmiths, upholsterers, and workers in metals, leather, plastics, and materials of all kinds, and as painters and engravers, and all business connected with, incidental to or involved in the manufacture, production, handling, dealing in, repairing, remodelling, wholesaling, retailing, selling, importing, exporting, shipping, or trading in woods, woodcrafts, metals, metalcraft, furniture, fixtures, fittings, household, office and building equipment, ornaments, accessories, utensils and goods, products, and all things of whatsoever use, nature and composition:

(b.) To carry on the business of inlaying of woods, moulding of pictures, designs and figures in woods, metals, plastics and any other material:

(c.) To construct, manufacture, produce, build, repair, remodel, buy, sell, or otherwise acquire and dispose of, hold, own, export, and import or otherwise deal with and in, both wholesale and retail and as commercial agents, manufacturers' agents, distributors, or any other capacity, furniture, household, office, store, building, ship, hotel and apartment equipment, fittings, fixtures, articles or use, adornment, decoration, structure and things of all kinds, and including, but without restricting the generality of the foregoing, cabinets, tables, chairs, trays, pictures, plaques, pieces of inlaid woods, ornaments, souvenirs, and toys, either in wood, metal, plastic, ply-wood, press wood, rubber, cloth, leather, fabrics, plasters, alloys, and products and by-products or a combination of the same:

(d.) To buy, sell, trade, invest and deal in, all kinds of woods, lumbers, rubber, metals, plastics, fabrics, leathers, paints, lacquers, chemicals, oils, varnishes, and hardware:

(e.) To carry on the business of a lumber and wood-mill, wood-turners, planers, wood dressers, in all its forms, and all business incidental thereto:

(f.) To carry on the business of tin-smiths, metal workers, iron founders, and metal smiths:

(g.) To buy, sell, exchange, import, export, manufacture, produce, repair, or otherwise acquire, deal in, or dispose of, either by wholesale or retail, woods, metals, plastics, fibres, fabrics, rubber material, and textiles of any kind, and any other kinds of goods, wares, and merchandise either as principal or agent, and upon commission, consignment or otherwise:

(h.) To operate and maintain stores, retail and wholesale shops, workshops, machine shops, paint shops, wood mills, factories, warehouses, and offices for any of the foregoing purposes:

(i.) To carry on all kinds of agency business and generally to carry on the business of commission agents, manufacturers and sales agents, brokers, and financial agents:

(j.) To allot credited as fully or partly paid-up shares or bonds, debentures or debenture stock of the Company as the whole or part of the purchase price for any property acquired by the Company or for services or other valuable consideration:

(k.) To make gifts and donations to any person, firm, or corporation for any purpose whatsoever, whether such person, firm or corporation be a member of this Company or not, and in particular to remunerate any person or corporation introducing business to this Company:

(l.) To carry on business as investors, capitalists and financiers, and to engage in all business operations of an investment or financial nature; and from time to time to invest in any stocks, bonds, debentures, shares or securities of any government, State, Dominion, Province or municipal authority, and in stocks, bonds, debentures, shares, scrip, securities or obligations of any company whether public or private, and to invest money at interest with or without security, and change, alter or realize on any such investment; to lend money and negotiate loans:

(m.) To form, promote, subsidize and assist companies, syndicates, and partnerships of all kinds and generally to carry on and undertake any business undertaking, transaction or operations commonly carried on or undertaken by capitalists, promoters, financiers and concessionaires:

(n.) To carry on the business of general contractors and to enter into contracts to construct, execute, own or carry on all descriptions of works and to carry on for the purposes aforesaid the business of a general construction company and contractors for the construction of works public and private:

(o.) To do all or any of the above things in any part of the world and as principals, agents, contractors, or otherwise and by or through trustees, agents or otherwise and either alone or in conjunction with others:

(p.) To pay the costs, charges, and expenses preliminary and incidental to the formation, establishment and registration of the Company and to remunerate by commission, brokerage, granting of options of taking up shares of the Company or otherwise any persons or company for services rendered or to be rendered in relation to the formation and establishment of the Company or the conduct of its business or placing or assisting to place or guaranteeing the placing of any shares in or debentures or other securities of the Company.

707-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22168.

NOTICE is hereby given that "Bryan-Craddock Co., Ltd.," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is thirty-five thousand dollars, divided into thirty-five thousand shares of one dollar each.

The address of its registered office is Room 410, 602 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are: To carry on the business of general contractors and to enter into contracts for, construct, execute, own and carry on all description of works and to carry on for the purposes aforesaid the businesses of a general construction company and contractors for the construction of works, public and private including, but not so as to restrict the generality of the foregoing, logging roads.

706-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22170.

NOTICE is hereby given that "Hoffman & Son, Ltd.," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares of one hundred dollars each.

The address of its registered office is Harris Road, R.R. 1, Pitt Meadows, B.C.

The objects for which the Company is established are:—

(a.) To manufacture, buy, sell, acquire, exchange, repair, convert, alter, let or hire, set up, equip and deal in engines, machinery, tools, rolling stock, hardware, implements, and electrical and gas motors, supplies and appliances of all kinds; and to acquire, buy, sell, exchange and deal in all materials, metals and articles used in the manufacture, repair and conversion, or used in any other way in connection with any of the above-mentioned items:

(b.) Subject to the "Engineering Act," to carry on the business of mechanical engineers and dealers in and manufacturers of plant, engines and any other machinery, welders, tool-makers, aluminum, brass, iron, steel and alloy founders, metal workers, boiler makers, millwrights, machinists, iron and steel converters, smiths, steam and gas fitters, wood workers, builders, painters, metallurgists, electrical, civil and water supply engineers, chemists, gas makers, moulders and merchants:

(c.) To carry on any or all lines of business as manufacturers, producers, merchants, wholesale and retail, importers and exporters, generally without limitation as to class of products and merchandise, and to manufacture, produce, adapt, prepare, buy, sell, and otherwise deal in

any materials, articles, or things required in connection with or incidental to such business:

(d.) To allot and credit as fully or partly paid up the shares or bonds, debentures, or debenture stock of the Company as the whole or part of the consideration or purchase price for any property acquired by the Company or for services rendered or other valuable consideration:

(e.) To lend money to the shareholders and directors or others as part of the ordinary course of the Company's business, and any such lending shall be part of or in the ordinary course of its business:

(f.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether the said person, firm or corporation be a member of this Company or not:

(g.) To raise or borrow and to assist in raising or borrowing money for and to aid by way of guarantee subject to the "Insurance Act" or otherwise any person or association:

(h.) To deal in choses in action of every kind and nature.

And it is hereby declared that the word "company" in the above clauses shall be deemed to include any partnership or any other body of persons, whether incorporated or not incorporated, and that the objects set forth in any of the said clauses or subclauses shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or by inference from the terms of any other clause or subclause.

706-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22147.

NOTICE is hereby given that "B.C. Hardwood & Millwork, Ltd.," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into one thousand preference shares of one hundred dollars each.

The Company is also authorized to issue five hundred shares without nominal or par value.

The address of its registered office is 503-6 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on anywhere within or without Canada the business of hardwood-floor layers, sash and door manufacturers, merchants, mill workers in all its branches, and to manufacture all articles and materials in which timber, lumber or wood is used:

(b.) To buy, sell, prepare for market, manufacture, manipulate, import, export and deal in lumber and wood of all kinds and builders' supplies of every kind and type, and to contract for and carry out the installation and (or) sale of flooring of any kind whether of hardwood or otherwise:

(c.) To purchase or otherwise acquire, maintain, keep and improve mills, buildings, plant and equipment relating to the above-mentioned objects, licences and lands, patent rights and trade-marks:

(d.) To provide and conduct refreshment rooms, reading and writing rooms, dressing rooms, telephones and other conveniences for the use of the employees, customers and others:

(e.) To erect, build and operate warehouses, sheds and other buildings and requisite machinery and equipment necessary or expedient for the purposes of the Company:

(f.) To advance, deposit, or lend money, securities and property, to or with such persons and on such terms as may seem expedient;

to discount, buy, sell and deal in bills, notes, warrants, coupons and other negotiable or transferable securities or documents:

(g.) To issue paid-up shares, bonds, debenture stock and (or) other securities for the payment either in whole or in part of any property, real or personal, claims, privileges, licences, concessions, franchises or other apparent advantages which the Company may lawfully acquire and with the approval of the shareholders for services rendered to or work performed for the Company, and also to issue such fully paid-up shares, bonds, debenture stock and (or) other securities in payment or part payment or exchange for the shares, bonds or debenture stock and (or) other securities of any other company.

The objects set forth in any subclause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause of this clause and the Company shall have full power to exercise all or any of its objects in any part of the world.

And it is hereby declared that the word "company" in this clause shall be deemed to include any partnership or any other body of persons whether incorporated or not incorporated and whether domiciled in the Dominion of Canada or elsewhere and the intention is that the objects specified in each paragraph of this clause shall, except where otherwise expressed in such paragraph, be independent main objects and shall be in nowise limited or restricted by reference to or inference from the terms of any other paragraph or the name of the Company.

S. W. TAYLOR,

687-my29

Registrar of Companies.

"COMPANIES ACT."

No. 22157.

NOTICE is hereby given that "Hope-Skagit Company, Limited," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 1408 Royal Bank Building, 675 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To buy, sell, produce, and otherwise deal in logs, timber, shingles, and products of the forest of every kind and description:

(b.) To purchase, lease, or otherwise acquire, maintain, operate, keep and improve all kinds of portable mills, planing-mills, sawmills, and other buildings, plant, and machinery of every description, timber leases, licences and lands, patent rights, and trade-marks, and to dispose of the same from time to time by way of sale, lease or otherwise:

(c.) To purchase or acquire on terms of payment or otherwise, real and personal property of any and every kind whatsoever, and any claims, privileges, licences, concessions, franchises, or other advantages which the Company may lawfully acquire and to pay for the same in whole or in part or for services rendered or to be rendered by the issuance and delivery to the seller of shares, bonds, debentures, or debenture stock of the Company, and for such purposes to issue shares, debentures or debenture stock:

(d.) To take part in the management, supervision or control of the business or operations of any company or undertaking allied to the main purpose of logging and milling:

(e.) To advance, deposit, or lend money, securities, and property to or with such persons and on such terms as may seem expedient,

to discount, buy, sell, and deal in bills, notes, warrants, coupons, and other negotiable or transferable securities or documents:

(f.) To buy and sell timber and lumber of all kinds in Canada and elsewhere:

(g.) To construct, carry out, acquire by purchase or otherwise, maintain, improve, manage, work, control, and superintend, and to sell, lease, or otherwise dispose of all logging railways, tramways, on land owned or controlled by the Company, and trails, roads, streets, skidways, bridges, reservoirs, flumes, watercourses, aqueducts, wharves, piers, trucks, factories, mills, warehouses, and other works and conveniences which the Company may think, directly or indirectly, conducive to any of its objects and to contribute or otherwise assist or take part in the constructions, maintenance, development, working, control, and management thereof:

(h.) To clear and remove obstructions from any lake, river, creek, or stream, to deepen channels, remove shoals, or otherwise improve the floatability of any river, lake, creek, or stream:

(i.) To take out, secure, purchase, lease, or hire, develop, operate, or sell timber rights, mining claims, or mines, and to carry on general mining operations for the purposes of the Company.

The objects specified in each paragraph herein shall be regarded as the intended objects and accordingly shall be in nowise limited or restricted one by the other but may be carried out in as full and complete a manner and construed in as wide a sense as if each of said paragraphs defined the objects of a separate and independent company.

S. W. TAYLOR,

697-my29

Registrar of Companies.

"COMPANIES ACT."

No. 22149.

NOTICE is hereby given that "Allweather Insulation Co., Ltd.," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 600-3 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as contractors, builders, roofers, insulators, decorators, agents, distributors, jobbers, importers, exporters, and dealers in, and manufacturers of concrete, cement, asphalt, asbestos, plastics, chemicals, lumber, sash, doors, shingles, tiles, glass, composite or mineral, roofings, roof preparations, paints, oils, petroleum, and tar products, sheet metal and commercial metals of all kinds and all other materials or compounds which can be used directly or indirectly therewith, and as principals or agents in the carrying on of its business or other businesses of a like or similar nature or incidental to or in conjunction therewith:

(b.) To buy, lease, hire, barter, exchange, manufacture, assemble, rent, lease, or otherwise acquire, and to sell, let, distribute, or deal with, either on commission or otherwise, any goods, wares, merchandise, lands, buildings, plant, machinery, stock-in-trade, shares, or other real and personal property of whatsoever nature, or rights or things in action, as principals, agents, or servants:

(c.) To manufacture and produce, import and export, and trade and deal in all machinery, plants, articles, appliances, and things capable of being manufactured, produced or traded in by virtue of or in connection with

any agency, letters patents, brevets d'invention, concessions, licences, inventions, rights or privileges:

(d.) Generally to carry on all lines of businesses as contractors, sub-contractors, capitalists, financiers, merchants, wholesalers, retailers, financial agents, promoters, manufacturers or operators, and as agents or principals:

(e.) To carry on business as capitalists, financiers, concessionaires, merchants, financial agents, promoters, operators, manufactureres and traders, and to undertake and execute all kinds of financial, commercial and (or) trading business, and to carry on any other business capable of being carried on in connection with these businesses, or calculated directly or indirectly to enhance the value or facilitate the realization of or render profitable, any of the Company's property or rights.

707-my29

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22171.

NOTICE is hereby given that "Blair Investments, Ltd.," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The Company is authorized to issue one hundred shares without nominal or par value.

The address of its registered office is 904 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire real and personal property and to hold the property so acquired for investment only and not for speculation or trading and to utilize the funds of the Company to acquire such real and personal property:

(b.) To loan or advance any of the funds of the Company to any shareholder of the Company or to any other person, firm or corporation.

The objects set forth in any sub-clause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other sub-clause of this clause, and the Company shall have full power to exercise all or any of its objects in any part of the world.

706-my29

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22156.

NOTICE is hereby given that "Sunshine Lardeau Mines, Limited (Non-Personal Liability)," was incorporated under the "Companies Act" as a Specially Limited Company on the 22nd day of May, 1947.

The Company is authorized to issue three million shares without nominal or par value.

The address of its registered office is 942 Pender Street West, Vancouver, B.C.

The objects of the Company are restricted to the following, namely:—

(a.) To acquire by purchase, lease, hire, discovery, location, or otherwise, and to hold, mines, mineral claims, mining lands, prospects, licences, and mining rights of every description, and to work, develop, operate, turn to account, sell, or otherwise dispose thereof:

(b.) To dig, drill, or bore for, raise, crush, wash, smelt, reduce, refine, amalgamate, assay, analyse, and otherwise treat gold, silver, copper, lead, iron, coal, petroleum, natural gas, and any other ore, deposit, metal, or mineral whatsoever, whether belonging to the Company or not, and to render the same merchantable, and to buy, sell, and deal in the same or any product thereof:

(c.) To engage in any branch of mining, smelting, milling, and refining minerals:

(d.) To acquire by purchase, lease, hire, exchange, or otherwise timber lands, leases, or claims, rights to cut timber, surface rights and rights-of-way, water rights and privileges, patents, patent rights and concessions, and other real or personal property:

(e.) To acquire by purchase, lease, hire, exchange, or otherwise, and to construct, operate, maintain, or alter, trails, roads, ways, tramways, reservoirs, dams, flumes, race and other ways, watercourses, canals, aqueducts, pipelines, wells, tanks, bridges, wharves, piers, mills, pumping plants, factories, foundries, furnaces, coke-ovens, crushing-works, smelting-works, concentrating-works, refining-works, hydraulic, electrical, and other works and appliances, power devices and plants of every kind, laboratories, warehouses, boarding-houses, dwellings, buildings, machinery, plant, and other works and conveniences, and to buy, sell, manufacture, and deal in all kinds of goods, stores, provisions, implements, chattels, and effects:

(f.) To build, purchase, lease, hire, charter, navigate, use, and operate cars, wagons, and other vehicles, boats, ships, and other vessels:

(g.) To sell or otherwise dispose of ore, metal, oil, gas, or mineral product, and to take contracts for mining-work of all kinds, and to accept as the consideration shares, stock, debentures, or other securities of any limited company, wheresoever incorporated and carrying on any business, directly or indirectly, conducive to the objects of a specially limited company, if such shares (except the shares of a company having non-personal liability), stock, debentures, or other securities are fully paid up, and to sell or otherwise dispose thereof.

686-my29

S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22148.

NOTICE is hereby given that "Harold's U-Drive, Limited," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is Osoyoos, B.C.

The objects for which the Company is established are:—

(a.) To purchase, acquire, own and operate for hire taxicabs, automobiles, sightseeing buses, trucks, and all sorts of motor-vehicles, and to carry on the business of motor-car livery, with or without drivers, and that of private carriers for hire of persons, goods, wares, and merchandise:

(b.) To carry on the business of garage proprietors and dealers in motor accessories of all kinds:

(c.) To operate a repair shop or shops and service station or stations, and to buy, sell, and deal in gasoline, oil, carbon-removing fluids, polishing fluids, and any substitute or substitutes for any of the same:

(d.) To manufacture, buy, sell, exchange, alter, or improve and deal in vehicles of any kind so constructed as to progress by means of automatic power, whether by means of oil, electricity, steam, gas, or otherwise:

(e.) To manufacture, buy, sell, exchange, alter, improve, manipulate, prepare for market, and otherwise deal in all kinds of plant, machinery, apparatus, tools, utensils, substances, materials, and things necessary or convenient for carrying on any of the above specified businesses or proceedings, or usually dealt in by persons engaged in the like.

707-my29

S. W. TAYLOR,
Registrar of Companies.

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22222.

NOTICE is hereby given that "Parker's Clothing, Limited," was incorporated under the "Companies Act" on the 5th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into one thousand five hundred shares of ten dollars each.

The address of its registered office is 331 George Street, Prince George, B.C.

The objects for which the Company is established are:—

(a.) To carry on any or all of the businesses of manufacturers, importers, exporters, merchants and wholesale and retail dealers of and in clothing, wearing apparel and articles of personal adornment or utility of every kind and description:

(b.) To carry on the business of fur traders and dealers:

(c.) To carry on the business of wholesale and retail dealers and manufacturers' agents in goods, wares, merchandise and commodities of every kind and description whatsoever.

S. W. TAYLOR,
Registrar of Companies.

761-je12

"COMPANIES ACT."

No. 22220.

NOTICE is hereby given that "Acorn, Limited," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two thousand five hundred shares of ten dollars each.

The address of its registered office is 706 Royal Trust Building, 626 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of importers and exporters of and to buy, sell and deal in all kinds and descriptions of goods, wares and merchandise, and to carry on the business of custom-house brokers, warehousemen, forwarders, carriers, carters and other like businesses, and to buy, sell and generally deal in wares, merchandise, articles or effects directly or indirectly relating to any of the said businesses:

(b.) To act as agents, commission agents, commission merchants, brokers or representatives in Canada and any foreign country or countries for Canadian or foreign commercial houses and for other persons, firms or corporations.

S. W. TAYLOR,
Registrar of Companies.

761-je12

"COMPANIES ACT."

No. 22219.

NOTICE is hereby given that "Phoenix Printing Co., Ltd.," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two hundred shares of one hundred dollars each.

The address of its registered office is 600-3 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as stationers, printers, lithographers, stereotypers, electrotypers, photographic printers, photolithographers, engravers, die-sinkers, bookbinders, manufacturers of account books and of metal parts of such account books and of machinery for the manufacture thereof, papermakers, boxmakers, typefounders, photographers, deal-

ers in stamps, advertising agents, designers, draughtsmen, ink manufacturers, booksellers, publishers, dealers in materials used in the manufacture of paper, cabinetmakers, dealers in office furniture and supplies, and dealers in or manufacturers of any other articles or things of a character similar or analogous to the foregoing:

(b.) To carry on business as proprietors and publishers of newspapers, journals, magazines, books, circulars and other literary works and undertakings:

(c.) To buy, lease, hire, barter, exchange, manufacture, assemble, rent, lease or otherwise acquire, and to sell, let, distribute or deal with, either on commission or otherwise, any goods, wares, merchandise, lands, buildings, plant, machinery, stock-in-trade, shares or other real and personal property of whatsoever nature, or rights or things in action, as principals, agents or servants:

(d.) To manufacture and produce, import and export, and trade and deal in all machinery, plants, articles, appliances and things capable of being manufactured, produced or traded in by virtue of or in connection with the agency, letters patent, brevets d'invention, concessions licences, inventions, rights or privileges:

(e.) To carry on business as capitalists, financiers, concessionaires, merchants, financial agents, promoters, operators, manufacturers and traders, and to undertake and execute all kinds of financial, commercial and (or) trading business, and to carry on any other business capable of being carried on in connection with these businesses, or calculated directly or indirectly to enhance the value or facilitate the realization of or render profitable any of the Company's property or rights.

S. W. TAYLOR,
Registrar of Companies.

761-je12

"COMPANIES ACT."

No. 22189.

NOTICE is hereby given that "Kaslo Sawmills, Limited," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five hundred shares of one hundred dollars each.

The address of its registered office is 425 Baker Street, Nelson, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of timber merchants, sawmill, shingle-mill and pulp-mill owners, loggers, lumbermen and lumber merchants in any and all of their branches; to buy, sell, prepare for market, manipulate, import, export and deal in sawlogs, timber, piles and poles, lumber and wood of all kinds, and to manufacture and deal in lumber, timber, shingles, laths, sashes and doors, portable houses, buildings and all articles and materials in the manufacture whereof timber, lumber or wood is used, and to wholesale or retail all building material:

(b.) To purchase or otherwise acquire, maintain, keep and improve all kinds of sawmills and other buildings, plant and machinery of every description, timber leases, licences and lands, patent-rights and trade-marks, and to dispose of the same from time to time by way of sale, lease or otherwise:

(c.) To construct, carry out, acquire by purchase or otherwise, manage, improve, maintain, work, control and superintend and to sell, lease or otherwise dispose of all tugs and other means of water transportation, logging railways, tramways on lands owned or controlled by the Company, and trails, roads, streets, skidways, bridges, reservoirs, flumes, watercourses, aqueducts, wharves, piers, trucks, factories, mills, warehouses and other works and conveniences which the Company may think

directly or indirectly conducive to any of its objects, and to contribute or otherwise assist or take part in the construction, maintenance, development, working, control and management thereof:

(d.) To carry on the business of merchants, dealers, traders, buyers, sellers, agents, vendors, brokers, commission merchants, either retail or wholesale or otherwise, in respect of lumber, timber, logs, poles, posts, ties, whether manufactured or under manufacture in all stages and varieties of manufacture:

(e.) It is hereby declared that the intention is that the objects specified in each of the paragraphs of this clause, except where otherwise expressed in such paragraph, may be used as independent objects and shall in nowise be restricted by reference to or inference from the terms of any other paragraphs or the name of the Company.

S. W. TAYLOR,
Registrar of Companies.

760-je12

"COMPANIES ACT."

No. 22231.

NOTICE is hereby given that "Caravan Lines, Limited," was incorporated under the "Companies Act" on the 6th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares of one hundred dollars each.

The address of its registered office is 21 Commerce Building, 640 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To engage in and carry on the businesses of packers, shippers, warehousemen, distributors and forwarders of all types of household goods and equipment, settlers' effects and store and office furniture and equipment:

(b.) To engage in any carry on the business of transporters and movers of all types of household goods and equipment, settlers' effects and store and office furniture and equipment between any points in Canada or elsewhere:

(c.) To purchase, sell, lease, hire, charter, navigate, use and operate cars, automobiles, trucks, vans, wagons and other vehicles, ships, boats and other vessels and aircraft of any description:

(d.) To undertake or execute any contracts for work involving the foregoing and to carry out any ancillary or other works comprised in such undertakings.

S. W. TAYLOR,
Registrar of Companies.

771-je12

"COMPANIES ACT."

No. 22225.

NOTICE is hereby given that "Robertson Finance Company, Ltd.," was incorporated under the "Companies Act" on the 5th day of June, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into one thousand shares of one hundred dollars each.

The address of its registered office is 48 Begbie Street, New Westminster, B.C.

The objects for which the Company is established are:—

(a.) To lend money and negotiate loans, with or without security:

(b.) To draw, accept, endorse, discount, buy, sell and deal in bills of exchange, promissory notes, bonds, debentures, coupons and other negotiable instruments and securities:

(c.) To advance, deposit or lend money, securities and property to or with such persons and on such terms as may seem expedient; to discount, buy, sell and deal in bills, notes, warrants, coupons and other negotiable or transferable securities or documents:

(d.) To carry on business as investors, brokers and agents, and to undertake and carry on and execute all kinds of financial, commercial, trading and other operations which may seem to be capable of being conveniently carried on or in connection with any of these objects or calculated, directly or indirectly, to enhance the value of or facilitate the realization of or render profitable any of the Company's property or rights:

(e.) To purchase or otherwise acquire, and to sell, exchange, surrender, lease, mortgage, charge, convert, turn to account, dispose of and deal with property and rights of all kinds, and in particular, mortgages, debentures, produce, concessions, options, contracts, patents, annuities, licences, stocks, shares, bonds, policies, book debts, business concerns and undertakings, and claims, privileges and choses in action of all kinds:

(f.) To do all such things and to carry on such businesses as the Company may think are incidental and conducive to the attainment of the above objects:

(g.) To do all or any of the above things above set out as principals, agents, contractors or otherwise, and by or through trustees, agents or otherwise, and either alone or in conjunction with others:

(h.) To allot the shares of the Company, credited as fully paid or partly paid up as the whole or part of the purchase price for any property, real or personal, purchased by the Company, or for any valuable considerations, as from time to time may be determined:

(i.) To carry on the business of a collection agency.

W. L. LLEWELLYN,
Deputy Registrar of Companies.

760-je12

"COMPANIES ACT."

No. 22216.

NOTICE is hereby given that "Dud's, Limited," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred common shares of the nominal or par value of one hundred dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of a restaurant and coffee shop:

(b.) To buy, sell and deal in all kinds of food, and including tobaccos and beverages:

(c.) To buy, sell and deal in goods and wares generally.

S. W. TAYLOR,
Registrar of Companies.

761-je12

"COMPANIES ACT."

No. 22217.

NOTICE is hereby given that "Weeks and Anthony, Limited," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into fifteen thousand shares of one dollar each.

The address of its registered office is Rooms 620-621 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of logging operators, buying and selling logs of every description:

(b.) To buy, sell, prepare for market, manipulate, import, export and deal in sawlogs, timber, piles or poles, lumber and wood of all kinds:

(c.) To purchase or otherwise acquire timber leases, licences and lands, obtain rights and trade-marks and to dispose of the same from

time to time by way of sale, lease or otherwise:

(d.) To construct, carry out, acquire by purchase or otherwise, maintain, improve, manage, work, control and superintend and to sell, lease or otherwise dispose of all logging railways, tramways on lands owned or controlled by the Company, and trails, roads, streets, skidways, bridges, reservoirs, flumes, watercourses, aqueducts, wharves, piers and other works and conveniences which the Company may think directly or indirectly conducive to any of its objects and to contribute or otherwise assist or take part in the construction, maintenance, development, working, control and management thereof:

(e.) To clear and remove obstructions from any lake, river, creek or stream, to deepen channels, remove shoals or otherwise improve the floatability of any river, lake, creek or stream.

S. W. TAYLOR,
Registrar of Companies.

761-je12

"COMPANIES ACT."

No. 22211.

NOTICE is hereby given that "Model Investments, Ltd.," was incorporated under the "Companies Act" on the 3rd day of June, 1947.

The authorized capital of the Company is seventy-five thousand dollars, divided into seven hundred and fifty preference shares of one hundred dollars each.

The Company is also authorized to issue one thousand common shares without nominal or par value.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire and hold shares, stocks, debentures, debenture stocks, bonds, obligations and securities issued or guaranteed by any company wheresoever constituted or carrying on business and debentures, debenture stock, bonds, obligations and securities, issued or guaranteed by any government, commissioners, public body or authority, supreme, municipal, local or otherwise, whether in Canada or elsewhere:

(b.) To purchase, lease, take in exchange or otherwise acquire lands or interests therein, together with any buildings or structures that may be on the said lands or any of them:

(c.) To transact or carry on all kinds of financial agency business, and in particular in relation to the investment of money:

(d.) Generally for the purposes aforesaid to carry on business as financiers, and to undertake and carry out financial operations and transactions.

S. W. TAYLOR,
Registrar of Companies.

760-je12

"COMPANIES ACT."

No. 22227.

NOTICE is hereby given that "Highway Logging Co., Ltd.," was incorporated under the "Companies Act" on the 6th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into twenty thousand shares of one dollar each.

The address of its registered office is 604 Randall Building, 535 Georgia Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To erect, acquire, own, buy, sell, lease, convey, improve and operate sawmills, planing mills and other mills and buildings for the manufacture of lumber, ties and building material:

(b.) To buy, own, sell, deal in, lease or otherwise acquire timber limits, logs, lumber, railroad ties; to manufacture every and all kinds of lumber, boards and building materials:

(c.) To buy, sell, own, acquire merchandise of all kinds, stores, clothing, machinery of every nature, and to deal in any and all kinds of merchandise and wares necessary to the operation of the business of contracting and manufacture of lumber, ties and building material:

(d.) To manufacture, repair, acquire, buy, sell, exchange, set up, equip and deal in engines, machinery, tools and implements of all kinds, and to acquire, buy, sell, exchange and deal in all materials, metals and articles used in the manufacture and repair of engines, machinery, tools and implements, or in any way in connection with engines, machinery, tools and implements:

(e.) To carry on the business of manufacturers' agents or representatives, and to act in the capacity of agents for the manufacturers of goods.

W. L. LLEWELLYN,
Deputy Registrar of Companies.

771-je12

"COMPANIES ACT."

No. 22218.

NOTICE is hereby given that "Kippen's, Ltd.," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into twelve thousand five hundred preference shares and twelve thousand five hundred common shares of one dollar each.

The address of its registered office is at Montrose Avenue, Abbotsford, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as merchants, and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact every kind of agency business and generally to deal in any business or transaction which may seem, directly or indirectly, conducive to the interests of the Company:

(b.) To export, manufacture, buy, sell and deal in goods, wares and merchandise of all kinds and descriptions.

S. W. TAYLOR,
Registrar of Companies.

772-je12

"COMPANIES ACT."

No. 22232.

NOTICE is hereby given that "West Point Hardware, Limited," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is Suite 301 Standard Building, 510 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To manufacture, buy, sell and otherwise acquire, equip, set up, repair, deal in, and deal with furnaces, stoves, ranges, boilers, oil burners, oil-burner equipment, burners of every kind and description, engines, boilers, power-plant equipment, hydraulic equipment of all kinds, electrical, mining and industrial equipment, tools, implements of all kinds, and generally to buy, sell, exchange and deal in all materials, metals and articles used in the manufacture, operation and repair of the said property or any of same:

(b.) To manufacture, purchase, sell and deal in hardware and all kindred merchandise:

(c.) To manufacture, produce, adapt, prepare, lease, buy and to sell, otherwise dispose of or deal in iron and steel products, machines,

machinery, radios and any other articles in the manufacture or composition of which metal is a factor and to carry on any other manufacturing or distributing business which can conveniently be carried on in conjunction with any of the Company's objects or purposes:

(d.) To carry on business of exporters and importers and to own and operate general stores throughout Canada:

(e.) To carry on the business of manufacturers' agents or representatives and to act in the capacity of agents for manufacturers of goods:

(f.) To buy, sell and otherwise dispose of, hold, own, manufacture, produce, export and import and deal in, either as principal or agent, and upon commission, consignment or otherwise, goods, wares, products and merchandise of any kind and nature whatsoever and to do a general commission merchants' merchandise, brokerage, selling agents' and factors' business in goods, wares and merchandise dealt in by the Company:

(g.) To borrow money, to make and issue promissory notes, bills of exchange, bonds, debentures and evidence of indebtedness of all kinds, whether secured by mortgage, pledge or otherwise, without limit as to amount, and to secure the same by mortgage, pledge or otherwise:

(h.) To allot and credit as fully paid or partly paid up shares or bonds, debentures or debenture stock of the Company as the whole or part of the purchase price of or for any good-will, right or property acquired or to be acquired by the Company, or for services rendered or to be rendered to the Company or any valuable consideration:

(i.) To acquire, maintain and operate plant, factories or equipment which may be required in connection with the business of the Company:

(j.) To carry on a general or specific importing and exporting business and to carry on business as factors and commission merchants:

(k.) To engage in any business, activity or enterprise whatsoever, either as principal or agent, which is hereinbefore described or which may be conducive to the business of the Company or which the directors may deem advisable to engage in or which an individual may do or is permitted of a company under the provisions of the "Companies Act" of the Province of British Columbia and is not prohibited by law.

W. L. LLEWELLYN,
772-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22237.

NOTICE is hereby given that "Southern B.C. Airways, Ltd.," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two thousand five hundred shares of ten dollars each.

The address of its registered office is Room 10, Second Floor, Gilker Block, 542 Baker Street, Nelson, B.C.

The objects for which the Company is established are:—

(a.) Operating motor-trucks, trailers, vans, vessels and all manner of aircraft or other conveyances for the carriage of goods of all kinds whether by freight, express, in bond or otherwise howsoever, operating taxis, cabs, motor-buses, vessels, aircraft or other conveyances for the carriage of passengers, maintaining lines or regular services for the carriage of goods or passengers, entering into contracts for the carriage of mails, goods and passengers over either the Company's own conveyances, vessels and aircraft or over the conveyances, vessels and aircraft of others, acting as for-

warding agents, transfer and express agents, carrying on any mercantile business, dealing by retail or wholesale as agents, dealers or otherwise in goods and merchandise of all kinds including gasoline, oil, petroleum products and derivatives, automobiles, trucks, tractors and all manner of aircraft and the supplies, accessories and equipment therefor, and to purchase or acquire from any person or persons the whole or any part of any one or more of any such or similar business or businesses being carried on by such person or persons:

(b.) To acquire, operate and let service-stations, garages, hangars, flying and landing fields, airports, depots, repair shops and other like places for the safekeeping, servicing, repairing, reception and dispatch and the care generally of aircraft, power units, automobiles and vehicles of every kind:

(c.) To purchase, lease or otherwise acquire and hold, use, operate and let land, buildings, warehouses, hangars, airfields, franchises, licences, charters, plants, stock-in-trade and any other real and personal property as may seem advisable:

(d.) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with any of the foregoing or calculated, directly or indirectly, to enhance the value of or render profitable any of the Company's undertakings, property or rights.

W. L. LLEWELLYN,
772-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22234.

NOTICE is hereby given that "H.M.S. Manufacturing Company, Limited," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is Room 305, 413 Granville Street, Vancouver, B.C.

The objects for which the Company is established are: To carry on the business of sheet-metal workers, body builders, auto mechanics and operations analogous thereto conducive toward and advantageous to the welfare of the aforesaid objects.

W. L. LLEWELLYN,
772-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22228.

NOTICE is hereby given that "Speirs & Co., Limited," was incorporated under the "Companies Act" on the 6th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 307 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire from Kenneth Speirs the business and undertaking at present carried on under the name of Ken Speirs General Insurance covering an agency for general insurance companies, together with all goods, chattels and equipment belonging to and used by him in connection therewith and to pay for the same in cash or shares, or partly for cash and partly in shares:

(b.) To carry on the business of an insurance agent, insurance broker and insurance salesman in all its branches including (but without prejudice to the generality of the foregoing) the business of an agent, broker or salesman for insurance companies or institutions who insure against accident, aircraft risk, automobile risk, boiler and machinery risk, credit, disability, public indemnity, earthquake

and other acts of God, employers' liability, fire insurance, guarantee insurance, hail risk, inland transportation, life insurance, live-stock insurance, marine insurance, plate-glass insurance, property damage, public liability, sickness, sprinkler leakage, theft, weather and industrial risks:

(c.) To carry on the business of underwriter's agency covering insurance in all its branches:

(d.) To carry on the business of a real estate agent in all its branches including (but without prejudice to the generality of the foregoing) the selling, exchanging, buying, leasing, renting of real estate for others, negotiating or attempting to sell, exchange, buy, lease, or rent real estate on behalf of others, negotiating or offering or attempting to negotiate loans, secured or to be secured by mortgage or other encumbrance of real estate, collecting or offering or attempting to collect money so secured or money or other consideration payable as rent for the use of real estate:

(e.) To carry on the business of agents, brokers and salesmen for all kinds of personal estate, chattels, choses in action, businesses, machinery, stock, bonds, shares, utensils and effects:

(f.) To act as agents or attorneys for the management, development and supervision of estates, property, investments, loans, collection of moneys, interest, dividends and to negotiate loans and the placing of debenture stocks, bonds and other securities, but so that nothing herein contained shall enable the Company to carry on the business of a trust company within the meaning of and as defined by any Act of the Parliament of Canada or the Parliament of British Columbia unless and until the Company shall have complied with and qualified under all the provisions of any such statutes:

(g.) Subject to the provisions of the "Insurance Act" of the Province of British Columbia to guarantee the obligations of any person, firm or company having dealings with this Company:

(h.) The foregoing provisions shall at all times be subject to the terms of the "Insurance Act," "Real-estate Agents' Licensing Act" and the "Securities Act," all of the Province of British Columbia, wheresoever they apply.

W. L. LLEWELLYN,
771-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22206.

NOTICE is hereby given that "Hoover Sawmill, Limited," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five hundred shares of one hundred dollars each.

The address of its registered office is corner of Paterson Avenue and Becker Street, Armstrong, B.C.

The objects for which the Company is established are:—

(a.) To carry on business, either solely or in conjunction with any other person, firm or corporation, as timber merchants, sawmill proprietors or timber growers, and to buy, sell, grow, process and prepare for market, manipulate, import, export and deal in timber, wood and wood products of all kinds, and to manufacture and deal in articles of all kinds in the manufacture of which timber or wood is used, and to carry on business as ship owners and carriers by land or water and, so far as may be deemed expedient, the business of general merchants, and to buy, sell, lease, clear, plant and work timber lands, and generally to carry on any other business which may seem to the Company capable of being conveniently carried on in conjunction with the said business:

(b.) To acquire or undertake the whole or any part of the business, property or liabilities of any person, firm or corporation carrying on any business which the Company is authorized to carry on or of any person, firm or corporation possessed of property suitable for the purposes of the Company:

(c.) To sell, improve, manage, develop, exchange, lease, mortgage, enfranchise, dispose of, turn to account or otherwise deal with all or any part of the property or rights of the Company:

(d.) To enter into any arrangements with any authorities, municipal, local or otherwise, that may seem conducive to the Company's objects, or any of them, and to obtain from any such authorities any rights, privileges and concessions which the Company may think it desirable to obtain and to comply with, carry out and exercise any such arrangements, rights, privileges and concessions:

(e.) To construct, improve, maintain, develop, work, manage, carry out or control any roads, ways, tramways, logging railways, branches or sidings, bridges, reservoirs, water courses, wharves, factories, warehouses, shops, stores, logging camps and other works and conveniences which may seem calculated, directly or indirectly, to advance the Company's interests, and to contribute to, subsidize or otherwise assist or take part in the construction, improvement, maintenance, working, management, carrying out or control thereof.

S. W. TAYLOR,
760-je12 Registrar of Companies.

"COMPANIES ACT."

No. 22229.

NOTICE is hereby given that "E. H. Shockley & Son, Limited," was incorporated under the "Companies Act" on the 6th day of June, 1947.

The authorized capital of the Company is seventy-five thousand dollars, divided into seventy-five thousand shares of one dollar each.

The address of its registered office is 716 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To engage in the following businesses: Contracting and building, merchandising, manufacturing, transporters, warehousemen, investors, owners and dealers in real estate, personal property and rights, and guarantors (other than the business of guarantee insurance):

(b.) To carry out the objects of the Company anywhere, whether within British Columbia or outside of British Columbia.

W. L. LLEWELLYN,
771-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22213.

NOTICE is hereby given that "Leroy Brothers Logging Company, Limited," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into one thousand five hundred shares of ten dollars each.

The address of its registered office is 1758 Station Street, Duncan, B.C.

The objects for which the Company is established are:—

(a.) To engage in the business of falling and bucking timber, buying and selling timber and timber lands, the buying, selling, transportation and manufacture of lumber and its products, to own and operate a sawmill or sawmills and to generally carry on and maintain the said business in any or all of its branches of any kind whatsoever for and on behalf of any person or body corporate or municipal or

government authority or for itself this Company for and in respect of any of the foregoing purposes:

(b.) To undertake and carry into effect all such financial, trading or other operations in connection with the objects of the Company as to the directors may seem advisable, including the investment of the Company's capital in any real or personal property:

(c.) To allot the shares of the Company credited as fully or partly paid up as the whole or part of the purchase price of any real or personal property, or as the whole or part payment for services rendered to the Company for any valuable consideration and as preference shares or otherwise, with power to convert shares issued and allotted as ordinary shares into preference shares:

(d.) To increase or reduce the capital of the Company.

S. W. TAYLOR,
762-je12 Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"CO-OPERATIVE ASSOCIATIONS ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 597.

I HEREBY CERTIFY that "Enderby Co-operative Association" has this day been incorporated as an Association under the "Co-operative Associations Act" and that the denomination of its shares is one hundred dollars each.

The registered office of the Association will be situate at Enderby, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this thirty-first day of May, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Association are:—

(a.) To carry on the business of a store-keeper in all its branches and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact agency business:

(b.) To make arrangements with persons engaged in any trade, business or profession and others for the concession to the Association's members, ticket-holders and others of any special rights, privileges and advantages, and in particular in regard to the supply of goods.

760-je12

"COMPANIES ACT."

No. 22226.

NOTICE is hereby given that "Edvan Ledue Oils, Ltd. (Non-personal Liability)," was incorporated under the "Companies Act" as a Specially Limited Company on the 5th day of June, 1947.

The Company is authorized to issue one million shares without nominal or par value.

The address of its registered office is 800 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects of the Company are restricted to the following, namely:—

(a.) To acquire by purchase, lease, hire, discovery, location, or otherwise, and to hold, mines, mineral claims, mining lands, prospects, licences, and mining rights of every description, and to work, develop, operate, turn to account, sell, or otherwise dispose thereof:

(b.) To dig, drill, or bore for, raise, crush, wash, smelt, reduce, refine, amalgamate, assay, analyse, and otherwise treat gold, silver, copper, lead, iron, coal, petroleum, natural gas, and any other ore, deposit, metal, or mineral

whatsoever, whether belonging to the Company or not, and to render the same merchantable, and to buy, sell, and deal in the same or any product thereof:

(c.) To engage in any branch of mining, smelting, milling, and refining minerals:

(d.) To acquire by purchase, lease, hire, exchange, or otherwise timber lands, leases, or claims, rights to cut timber, surface rights and rights-of-way, water rights and privileges, patents, patent rights and concessions, and other real or personal property:

(e.) To acquire by purchase, lease, hire, exchange, or otherwise, and to construct, operate, maintain, or alter, trails, roads, ways, tramways, reservoirs, dams, flumes, race and other ways, watercourses, canals, aqueducts, pipelines, wells, tanks, bridges, wharves, piers, mills, pumping plants, factories, foundries, furnaces, coke-ovens, crushing-works, smelting-works, concentrating-works, refining-works, hydraulic, electrical, and other works and appliances, power devices and plants of every kind, laboratories, warehouses, boarding-houses, dwellings, buildings, machinery, plant, and other works and conveniences, and to buy, sell, manufacture, and deal in all kinds of goods, stores, provisions, implements, chattels, and effects:

(f.) To build, purchase, lease, hire, charter, navigate, use, and operate cars, wagons, and other vehicles, boats, ships, and other vessels:

(g.) To sell or otherwise dispose of ore, metal, oil, gas, or mineral product, and to take contracts for mining-work of all kinds, and to accept as the consideration shares, stock, debentures, or other securities of any limited company, wheresoever incorporated and carrying on any business, directly or indirectly, conducive to the objects of a specially limited company, if such shares (except the shares of a company having non-personal liability), stock, debentures, or other securities are fully paid up, and to sell or otherwise dispose thereof.

W. L. LLEWELLYN,
760-je12 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22223.

NOTICE is hereby given that "U.N.O. Café Company, Limited," was incorporated under the "Companies Act" on the 5th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 502, 626 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of restaurateurs, refreshment-room proprietors and refreshment caterers and contractors, hotel proprietors and auto-camp proprietors, concessionaries, bakers, confectioners, butchers, dairymen, poulterers, manufacturers and merchants, soft-drink manufacturers, vendors, and dealers in provisions of all kinds:

(b.) To carry on the business as dealers in and producers of and importers of dairy, farm and garden produce of all kinds, and in particular milk, cream, butter, cheese, poultry, eggs, fruits and vegetables:

(c.) To carry on the business of chicken hatcheries, poulterers, cow keepers, farmers, millers, market gardeners, and as manufacturers of all kinds of canned milk, jams, pickles, cider and preserved provisions of all kinds:

(d.) To prepare, manufacture and render marketable any such produce, and to sell, dispose of and deal in such produce either in its prepared, manufactured or raw state, and either by wholesale or retail:

(e.) To buy, sell, mortgage, hypothecate and otherwise deal in all manner and kinds of property, both real and personal:

(f.) To undertake and to carry into effect all such financial, trading or other operations in connection with the objects of the Company as to the directors may seem advisable:

(g.) To allot shares of the Company credited as fully or partly paid up as the whole or part of the purchase price of any real or personal property, or as the whole or part payment for services rendered or to be rendered to the Company, or for any valuable consideration and as preference shares or otherwise with power to convert shares issued and allotted as ordinary shares into preference shares.

761-je12 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22235.

NOTICE is hereby given that "Fraser Bench Lands, Ltd.," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The Company is authorized to issue one hundred thousand shares without nominal or par value.

The address of its registered office is 800 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase, take on lease or any exchange, or otherwise acquire lands and any estate or interest therein or rights connected therewith:

(b.) To develop and turn to account any lands acquired by the Company or in which the Company is interested:

(c.) To develop, irrigate or otherwise improve lands owned by the Company:

(d.) To lend money, either with or without security, to persons having dealings with the Company, and in particular persons undertaking to improve any property in which the Company is interested:

(e.) To carry on business as a land development company:

(f.) To carry on business as general merchants:

(g.) To carry on business as innkeepers.

772-je12 W. L. LLEWELLYN,
Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22209.

NOTICE is hereby given that "Dave's Garage, Limited," was incorporated under the "Companies Act" on the 2nd day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into three hundred shares of fifty dollars each.

The address of its registered office is Fort St. John, B.C.

The objects for which the Company is established are:—

(a.) To deal in every kind of automotive accessories, electrical supplies, radios, washing machines, ranges, refrigerators, farm machinery of all kinds and miscellaneous merchandise:

(b.) To undertake the installation, servicing and repair of all or any items otherwise dealt with and to accept agencies in connection with the same:

(c.) To buy, sell, exchange and deal in automobiles, cars, trailers, motorcycles, lorries, vans, trucks, tractors, automotive parts, engines, tires, gas and oil, and all machines, machinery and vehicles whether used for private or public purposes as a means of locomotion, carriage, transportation and delivery of passengers, freight, baggages, parcels, merchandise, goods, materials and other products of commerce and industry for commercial, agricultural and industrial pursuits and business or otherwise, and all other articles and goods

supplied or dealt with in connection therewith or incidental or accessory to, or forming part thereof:

(d.) To acquire real and personal property or rights as the Company may see fit and to allot as a whole or part of the consideration therefor, fully or partly paid stock of the capital of the Company or notes, debentures or other securities of the Company, or any part of the real and personal property and rights of the Company:

(e.) To borrow or raise money, and, for the purposes of securing the same or for any other legitimate purposes, to mortgage or charge the undertaking of all or any part of the property of the Company, real or personal, present or future acquired, including its uncalled capital:

(f.) To create, issue, make, draw, accept, endorse and negotiate promissory notes, bills of exchange, bills of lading, warrants, applications and other negotiable and transferable instruments:

(g.) To do all such things as are incidental to or conducive to the attainment of the above objects, or any of them.

784-je12 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22215.

NOTICE is hereby given that "Personal Cleaners, Ltd.," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two hundred shares of a nominal or par value of one hundred dollars each.

The address of its registered office is 210 Victoria Street, Kamloops, B.C.

The objects for which the Company is established are:—

(a.) To dye, clean, renovate and repair all kinds of cloths, fabrics, goods, materials and articles, and carry on the business of general dyers and cleaners; to wash, iron, mangle and press all kinds of wearing-apparel, household furnishings and other articles, and to carry on a general laundry business; to carry on the business of tailors:

(b.) To distribute any of the property of the Company among the members in specie:

(c.) To make donations to such persons or corporations as may be deemed advisable.

784-je12 S. W. TAYLOR,
Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"CO-OPERATIVE ASSOCIATIONS ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 599.

I HEREBY CERTIFY that "The Lister Co-operative Association" has this day been incorporated as an Association under the "Co-operative Associations Act" and that the denomination of its shares is five dollars each.

The registered office of the Association will be situate at Camp Lister, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this second day of June, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The objects of the Association are:—

(a.) To carry on the business of buying and selling hay, grain, feed, live stock and other farm products on commission or otherwise:

(b.) To carry on the business of buying and selling machinery, building supplies, fuel,

boxes, crates, bags and other containers, fertilizers and other farm requirements on commission or otherwise:

(c.) To carry on the business of a store-keeper and all its branches and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact agency business:

(d.) To make arrangements with persons engaged in any trade, business or profession and others for the concession to the association members and others of any special rights, privileges and advantages and any opportunity in regard to the supply of goods. 784-je12

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3227.

I HEREBY CERTIFY that "Princeton and District World War II. Memorial Association" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Princeton, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this twenty-eighth day of May, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The objects of the Society are:—

(a.) To acquire by lease or purchase, gift or exchange property or properties in or near the Town of Princeton in the Province of British Columbia and to take over and manage the same for the purpose of creating a memorial recreational centre and park:

(b.) To associate and co-ordinate the recreational and athletic activities of all citizens of Princeton and district:

(c.) To advance the welfare and general interests of the residents of the district from which membership is drawn and to be strictly non-sectarian and non-political:

(d.) To encourage the training of youth in sports and games:

(e.) To foster and encourage a spirit of co-operation throughout the community. 722-je5

"COMPANIES ACT."

No. 22177.

NOTICE is hereby given that "Ocean Trading Co., Ltd.," was incorporated under the "Companies Act" on the 27th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 415-16 Rogers Building, Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of processing, including canning, smoking and salting of all kinds of fish and sea foods:

(b.) To buy and sell at wholesale and retail all kinds of foods, fresh, processed and frozen:

(c.) To act as brokers and agents in the buying and selling of all kinds of foodstuffs, lumber and all other commodities:

(d.) To operate all kinds of boats and sea-going vessels otherwise than for the general public:

(e.) To engage in the financing of the purchase of boats and all sea-going vessels and the equipment and accoutrements thereof, otherwise than as a banker:

(f.) To act as the official and financial agent of dealers in foodstuffs, otherwise than as a broker:

(g.) To store and refrigerate foodstuffs of all kinds:

(h.) To buy and sell at retail and wholesale any kind of merchantable commodity:

(i.) To pay out of the funds of the Company the costs of the organization and promotion.

S. W. TAYLOR,
Registrar of Companies.

723-je5

"COMPANIES ACT."

No. 22203.

NOTICE is hereby given that "Northern Shingle Company, Ltd.," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 1005 Credit Foncier Building, 850 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the logging business in all its branches:

(b.) To carry on the business of manufacturing and dealing in the products of the forest.

S. W. TAYLOR,
Registrar of Companies.

771-je12

"COMPANIES ACT."

No. 22192.

NOTICE is hereby given that "Seal-Kap Dairy, Limited," was incorporated under the "Companies Act" on the 30th day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares of one hundred dollars each.

The address of its registered office is at the offices of Messrs. Douglas, Symes & Brissenden, 640 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase, collect, process, manufacture, store, distribute, sell or otherwise deal in milk, butter, cheese, ice-cream, powdered milk, milk mixed with other ingredients, casein products and all other milk products and ingredients for use in milk and milk products:

(b.) To pasteurize, homogenize, separate, condense, evaporate, powder, skim, churn, freeze, curdle, treat, mix with other ingredients or otherwise use or process milk:

(c.) To carry on the business of farmers, dairymen, animal husbandry, creamery operators, market gardeners and poultry farmers.

S. W. TAYLOR,
Registrar of Companies.

747-je5

"COMPANIES ACT."

No. 22161.

NOTICE is hereby given that "Harnell Clothes, Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into one hundred common shares and two thousand four hundred preference shares of ten dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are: To carry on the business of manufacturers, importers, exporters, buyers, sellers, and dealers, either at wholesale or retail, in ladies' and men's clothing, suits, coats, trousers, slacks, and garments of all kinds.

S. W. TAYLOR,
Registrar of Companies.

712-my29

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22243.

NOTICE is hereby given that "Christiansen & Howard, Limited," was incorporated under the "Companies Act" on the 11th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 214 Pemberton Building, Victoria, B.C.

The objects for which the Company is established are:—

(a.) To engage in commercial gardening and landscape gardening in the Province of British Columbia:

(b.) To deal in all types of farm produce, bulbs, seeds and all materials necessary for the purpose of commercial gardening and landscaping, both manufactured and otherwise, manufactured goods as producers, manufacturers, retailers, agents, brokers and otherwise howsoever:

(c.) To own, pledge, hypothecate and otherwise deal in stocks, bonds, shares, mortgages and other securities of all types both as principals and agents, and subject to all relevant legislation to borrow from, advance money to, and (or) guarantee obligations of any person or body corporate with or without security, or become liable for payment of money or performance of obligations of another:

(d.) To operate all businesses of a like or different nature as principals, agents or otherwise if in the opinion of the Company such business is likely to be helpful or profitable to the Company and is not forbidden by law:

(e.) To acquire equipment and other property, both real or personal for use by it in connection with any of its several objects, and to sell the same other than as traders or dealers therein.

S. W. TAYLOR,
Registrar of Companies.

790-je19

"COMPANIES ACT."

No. 22236.

NOTICE is hereby given that "Sokar Enterprises, Limited," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two thousand five hundred shares of ten dollars each.

The address of its registered office is Room 601, Royal Trust Building, 626 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on in all its branches the business of a general contracting, dredging, excavating, land clearing, building and construction company and to enter into, undertake, perform and execute contracts designed to carry into effect the foregoing objects:

(b.) To buy, sell and deal in builders' and contractors' material, wood, timber, lumber, sand, gravel, stone, lime, brick, iron, steel goods, hardware, tools and equipment:

(c.) To acquire by purchase, lease or otherwise, excavating, road-making, land-clearing, and other similar types of equipment and to turn the same to account by using the same or renting it to others for use:

(d.) To carry on the business in the Province of British Columbia or elsewhere of lumber operators, timber merchants, sawmill and shingle-mill proprietors and operators, and to buy, sell, prepare for market, manufacture, import, export and deal in timber and wood of all kinds, and to manufacture and deal in

articles of all kinds in the manufacture of which timber or wood is used, and all the articles that can be made from or extracted from wood or the waste products of wood:

(e.) To manufacture, buy, sell, and generally deal in any plant, machinery, tools, goods, or things of any description which, in the opinion of the Company, may be conveniently dealt in by the Company in connection with any of its objects:

(f.) To carry on all or any of the businesses of general commission merchants, shipping agents, brokers, factors, importers and exporters of, and dealers, wholesale and retail, in sawlogs, timber, lumber, wood, wood pulp and all articles of which wood forms a component part, and generally in all kinds of wares and merchandise and products of every nature whatsoever:

(g.) To carry on the business of owners, operators and proprietors of garage and service-stations and of wholesale and retail merchants in oils, greases, gasoline and kerosene, and to buy and sell and deal in any way in motor-vehicles and machinery of any kind and in equipment and accessories therefor:

(h.) To carry on a general garage business:

(i.) To buy and sell repairs, accessories, parts, tires and tools for automobiles, gasoline engines, motor-trucks and other vehicles and motors:

(j.) To carry on the business of operating motor-trucks, and any other conveyances of all kinds and on such lines as the Company may think fit, and to transport goods and generally to carry on the business of common carriers, without in any way limiting the means of carriage of goods, and any other business which can be conveniently carried on in connection with the above:

(k.) To import, export, produce, manufacture, buy, sell, trade and deal in all kinds of goods, wares, metals, merchandise and houses, either as wholesalers or retailers:

(l.) To allot credited as fully or partly paid-up shares or bonds, debenture or debenture stock of the Company as the whole or part of the purchase price for any property acquired by the Company, or for services or other valuable consideration:

(m.) To carry on business as capitalists, financiers, mortgage brokers and financial agents, to transact all kinds of agency business, to advance money on the security of stocks, shares, bonds, debentures or other securities, and to buy, sell and deal in warrants, bonds, debentures, bills of lading, warehouse receipts, choses in action, coupons, grain futures and other negotiable or non-negotiable securities or documents, and to seek for and secure openings for the employment of capital in British Columbia and elsewhere, and to carry on business as promoters and to form, float, assist and control companies and undertakings, and generally to carry on any business or undertake any transaction usually carried on or undertaken by financial agents, capitalists or financiers:

(n.) To carry on the business of warehousemen:

(o.) To acquire and undertake the whole or any part of the business, property, rights and liabilities of any person or company carrying on any business which the Company is authorized to carry on or possessed of property or rights suitable for the purposes of this Company:

(p.) To acquire postal or other subsidies upon such terms of acquisition as may seem desirable and to carry out the conditions thereof:

(q.) To carry on any business incidental to the full and complete use and enjoyment of the properties of the Company, and such other business as may be deemed expedient and conducive to the interests of the Company:

(r.) To apply for, acquire by purchase, lease, or any other manner whatsoever, and to operate, use and enjoy real or personal property, concessions, charters, rights, trading rights, privileges, grants and any other corporal or incorporal rights whatsoever in any part of the world from any government or authority whether constituted or de facto and whether supreme, provincial, municipal, district or local, and to buy, sell, lease, trade in and otherwise deal with the same:

(s.) To invest and deal with the moneys of the Company not immediately required upon such securities and in such manner as may from time to time be determined:

(t.) To borrow or raise money and for the purpose of securing or discharging any such money or any other debt or any contract or indemnity or other obligation or liability of or binding upon the Company to mortgage and charge the undertaking and all or any of the real and personal property and assets of the Company present or future and all or any of the unrealized capital for the time being of the Company and to create and issue at par or at a premium or discount bonds, debentures, mortgages, debenture stock and other securities payable to bearer or otherwise and either permanent, or redeemable or repayable and to secure any obligations or securities of the Company by means of covering or trust deeds or otherwise and to confer upon any encumbrancer such powers of making and enforcing calls and of exchanging any debentures or debenture stock for shares in the capital of the Company and otherwise as may be thought fit:

(u.) To make gifts and donations to any person, firm, or corporation for any purpose whatsoever, whether such person, firm, or corporation be a member of this Company or not, and in particular to remunerate any person or corporation introducing business to this Company.

W. L. LLEWELLYN,
790-je19 Deputy Registrar of Companies.

CERTIFICATE OF INCORPORATION.

"CO-OPERATIVE ASSOCIATIONS ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 600.

I HEREBY CERTIFY that "Sunnyside Co-operative Association" has this day been incorporated as an Association under the "Co-operative Associations Act" and that the denomination of its shares is five dollars each.

The registered office of the Association will be situate at Sunnyside, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this eleventh day of June, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The objects of the Association are:—

(a.) To provide any or all of the following services or any combination thereof to its members and (or) patrons, that is to say: To receive, store, quick freeze, refrigerate, pack, process, can, preserve, manufacture, prepare for market, ship and market all types of agricultural and horticultural products, by-products thereof and products derived therefrom:

(b.) To deal in and sell all types of agricultural and horticultural products, by-products thereof and products derived therefrom, and all goods, commodities, or services required in or relating to the production, handling, processing, storage, quick-freezing, refrigeration, shipping, marketing, manufacturing and selling of such products, by-products, and prod-

ucts derived therefrom either as principal or as agent for its members and (or) patrons:

(c.) To provide any or all of the following services or any combination thereof to its members and (or) patrons, that is to say: To receive, kill, dress, store, process, freeze, refrigerate, preserve, can, prepare for market, ship and market all types of poultry, eggs, and farm produce:

(d.) To provide any or all of the following services or any combination thereof to its members and (or) patrons, that is to say: To receive timbers, logs, lumber, sawed wood and all types of products of the forest and to store, saw, prepare for market, ship and market the same or any by-products thereof or any products derived therefrom and to market fuel of all kinds for its members and (or) patrons:

(e.) To carry on the business of merchant either retail or wholesale with respect to the sale of all or any products handled, dealt in or sold by the Association and with respect to any other goods or chattels which may be conveniently handled, dealt in or sold in conjunction therewith:

(f.) To operate warehouses, cold-storage warehouses, quick-freezing plants and cold-storage lockers, and to carry on all types of business which can conveniently be carried on therein:

(g.) To acquire, erect, construct, maintain and operate plants, warehouses and equipment necessary or conducive to the carrying on of the aforementioned objects. 790-je19

"COMPANIES ACT."

No. 22233.

NOTICE is hereby given that "Burdick Stock Ranch, Ltd.," was incorporated under the "Companies Act" on the 7th day of June, 1947.

The authorized capital of the Company is one hundred thousand dollars, divided into one hundred thousand shares of one dollar each.

The address of its registered office is 504 Stock Exchange Building, 475 Howe Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire by purchase or otherwise ranches and sheep farms, and to carry on the trades or businesses of cattle raisers, horse raisers, and sheep farmers, and dealers in cattle, sheep, horses and other domestic animals:

(b.) To buy, sell and otherwise deal in meat of all kinds:

(c.) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with the above or calculated, directly or indirectly, to enhance the value of any of the Company's property or rights.

W. L. LLEWELLYN,
790-je19 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22230.

NOTICE is hereby given that "X-Ray Clinics, Ltd.," was incorporated under the "Companies Act" on the 6th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into five class A shares of one thousand dollars each and two thousand class B shares of ten dollars each.

The address of its registered office is 113-14 Vancouver Block, 736 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase and acquire and take over as a going concern from Andrew Robert Irvine that business organized and carried on by him in the City of Vancouver, and known under the

style or firm of X-Ray Service Laboratories and to pay for the same in cash, or shares or partly in cash or shares, upon such terms and conditions as may be expedient:

(b.) Generally to carry on the business of radiographers, and X-ray technicians and to act in consultation and in advisory capacity and to issue reports in all matters pertaining to radiography, X-ray, and all other electro-medical equipment:

(c.) To carry on the business of retail and (or) wholesale dealers in all kinds of types of electro-medical equipment, goods and supplies and to repair, recondition and service the same:

(d.) To purchase and acquire and to sell and dispose thereof, to erect, alter, improve, repair and maintain buildings or lands for the purpose of furthering the business of the Company:

(e.) To invest and deal with the moneys of the Company in such manner as may be determined from time to time:

(f.) To purchase or otherwise acquire letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, and privileges subject to royalty or otherwise and whether exclusive or non-exclusive or limited or any part interest therein, whether in the Dominion of Canada or in any other part of the world and to deal in the same and turn same to account and to sell, let or grant any so acquired patent rights, brevets d'invention, concessions, licences, inventions, rights or privileges.

S. W. TAYLOR,
Registrar of Companies.

790-je19

"COMPANIES ACT."

No. 22238.

NOTICE is hereby given that "Leah Lands, Limited," was incorporated under the "Companies Act" on the 10th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into fifteen thousand shares of one dollar each.

The address of its registered office is Rooms 620-21 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of a land company and in connection therewith to acquire by purchase, lease, exchange, grant, concession or otherwise, and to hold, subdivide, lay out in building lots, streets, lands, squares and otherwise to improve, develop, rent, sell, convey, exchange, lease and otherwise dispose of and generally deal in lands and real estate of all and every kind and description, whether vacant, improved or otherwise, as also any right, title or interest therein, as also property of any other kind or description, including personal and movable property and any rights and privileges that the Company may consider necessary for the purposes of its business and in and upon such lands and real estate or any part thereof to make, erect, construct, build, operate and maintain roads, streets, lanes, bridges and other means of communication, houses, dwellings, stables, factories, mills, plants, manufactories and all other buildings and works and improvements that may be considered advisable in connection with the purposes of the Company, including the construction in and on such lands or any part thereof of sidewalks, drains, water-mains, sewers, lighting plants and accessories and all and any other improvements of a nature to enhance the value of the Company's property or any part thereof:

(b.) To make advances by way of loans for building purposes or other improvements to purchasers or lessees of any part of the Company's property and aid by way of ad-

vances or otherwise in the construction and maintenance of roads, streets, bridges, sidewalks, waterworks, sewers, lighting plant or plants and other improvements calculated to render the Company's property more accessible or enhance its value:

(c.) To take and hold mortgages, hypothecs, liens and charges to secure payment of the purchase price of any part of the Company's property sold by the Company or any money due to the Company from purchasers or advances made by the Company to purchasers for building purposes or other improvements.

S. W. TAYLOR,
Registrar of Companies.

789-je19

"COMPANIES ACT."

No. 22242.

NOTICE is hereby given that "Burrows & Sons Thriftway, Limited," was incorporated under the "Companies Act" on the 11th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 6604 Fraser Avenue, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire the assets and take over the business as a going concern of Burrows & Sons Thriftway, situate at 6604 Fraser Avenue, in the City of Vancouver, in the Province of British Columbia:

(b.) To carry on in all its branches, the business of retail and wholesale food merchants:

(c.) To purchase, prepare, manufacture, buy, sell, and deal in all goods, wares and merchandises, dealt in by wholesale and retail food merchants, and to own and operate retail branches for like purposes:

(d.) To hold, own, mortgage, sell, assign, transfer and deal in foods, goods, wares, merchandise and property of every class and description without restricting the generality of the words aforesaid:

(e.) To carry on a warehousing and cold-storage business.

S. W. TAYLOR,
Registrar of Companies.

790-je19

"COMPANIES ACT."

No. 22258.

NOTICE is hereby given that "Gwen-Lyn Manor, Ltd.," was incorporated under the "Companies Act" on the 14th day of June, 1947.

The authorized capital of the Company is one hundred and twenty-five thousand dollars, divided into one hundred and twenty-five thousand shares of one dollar each.

The address of its registered office is 308 Randall Building, 535 Georgia Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire lands by purchase, in the City of Vancouver, Province of British Columbia, for an apartment-house site:

(b.) To enter into a contract for the construction of such apartment house and appurtenances upon the said lands as may be desirable:

(c.) To rent suites in the apartment house so to be constructed to the shareholders of the Company only upon 99-year-leases or otherwise as may be agreed but so that revenue shall not be derived from the same for a return upon investment but so that the property shall be owned and operated by the Company for the benefit of its occupant members co-operatively, subject to the control of its board of directors:

(d.) To turn over the management of the property of the Company to such trust company or other legally qualified person or per-

sons as may be agreed for such period or periods as may be agreed and so from time to time as may seem fit, for the better effecting of its purposes aforesaid:

(e.) To improve, manage and develop the property and rights of the Company and subject to the proviso hereinafter contained to sell, exchange, lease, dispose of, turn to account, or otherwise deal with the whole or any part of the same: Provided, however, that in the event of the property being so sold or dealt with the matter of assessment upon lessees for due upkeep of the premises and other proper outgoings, together with any sum set up as reserve for repairs and any provision for advances against annual expenses assessed monthly under any such lease shall be properly provided for and safeguarded in any such sale or other agreement as a covenant to run with the land so long as any lease on the said property taken by a shareholder shall continue current and outstanding.

The Company has excluded from its memorandum of association clause (q) of subsection (1) of section 22 of the "Companies Act."

W. L. LLEWELLYN,
903-je19 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22251.

NOTICE is hereby given that "Seymour U-Drive, Limited," was incorporated under the "Companies Act" on the 13th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into twenty thousand shares of one dollar each.

The address of its registered office is 502 Credit Foncier Building, 850 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of U-Drive operators and without limiting the generality of the foregoing to rent automobiles, trucks and automotive equipment on an hourly, daily, weekly and monthly basis:

(b.) To service automobiles, trucks and other automotive vehicles, to supply sales and services to the said automobiles, etc., and to repair and improve the same and otherwise deal in automobiles new and second hand:

(c.) To operate a taxi business and to engage in the business of renting automobiles, with or without drivers, for transport and other purposes.

W. L. LLEWELLYN,
904-je19 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22239.

NOTICE is hereby given that "Luney Bros. & Hamilton, Ltd.," was incorporated under the "Companies Act" on the 11th day of June, 1947.

The authorized capital of the Company is seventy-five thousand dollars, divided into seven thousand five hundred shares of ten dollars each.

The address of its registered office is 825 Bay Street, Victoria, B.C.

The objects for which the Company is established are:—

(a.) To enter into and carry into effect with or without modification, certain agreements between Walter Luney and William John Hamilton as vendors and the Company as purchasers, which said agreements have been subscribed by H. W. Davey for purposes of identification, for the purchase by the Company of certain assets and premises therein described:

(b.) To carry on any or all of the following businesses, namely: General contractors, construction engineers (subject to the "Engineering Profession Act"), architects (subject to

the "Architects Act"), carpenters, decorators, painters, plumbers, bricklayers, stone masons, electricians, tinsmiths, steam-fitters, furnace-men, and merchants and dealers in all types of building supplies:

(c.) To carry on business as real estate and insurance agents:

(d.) To build, buy, rent, lease and sell houses, stores, apartments, office buildings, warehouses, factories, all types of buildings and other improvements to real estate:

(e.) To buy, rent, lease, sell and otherwise dispose of any real or personal property.

S. W. TAYLOR,
791-je19 Registrar of Companies.

"COMPANIES ACT."

No. 22250.

NOTICE is hereby given that "Trans Concessions, Ltd.," was incorporated under the "Companies Act" on the 13th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into four thousand preference shares of five dollars each.

The Company is also authorized to issue ten thousand shares without nominal or par value.

The address of its registered office is care of Clearihue & Gregory, 904 Bank of Toronto Building, 1405 Douglas Street, Victoria, B.C.

The objects for which the Company is established are:—

(a.) To purchase from Ernest D. Kiley all his rights under a certain contract dated the 6th day of June, 1947, between M. & M. Food Products Company, a Washington corporation and the said Ernest D. Kiley in consideration of the payment to the said Ernest D. Kiley of \$3,400 in cash and the allotment to the said Ernest D. Kiley or his nominees of 10,000 fully paid-up shares without nominal or par value:

(b.) To apply for, purchase or otherwise acquire any patents, licences, concessions and the like, conferring any exclusive or non-exclusive or limited right to use or any secret or other information as to any invention capable of being used for any of the purposes of the Company, or the acquisition of which may seem calculated, directly or indirectly, to benefit the Company; and to use, exercise, sell, lease, develop or grant licences in respect of or otherwise turn to account the property, rights or information so acquired:

(c.) To buy, sell, manufacture, repair, remodel or otherwise deal with any machines, motors, devices or apparatus of any kind:

(d.) To carry on the business of restaurant proprietors and refreshment caterers and contractors in all their respective branches:

(e.) To enter into contracts with persons, corporations and partnerships for the sale, use, leasing, rental or otherwise of patents, licences, concessions and secret processes:

(f.) To adopt any means not prohibited by law to promote the sale, distribution, consumption and use of all products in which the Company may be interested:

(g.) To carry on the business of the Company in all provinces of the Dominion of Canada and in other places:

(h.) To engage in the manufacture of plastics and plastic materials and to manufacture, buy, sell, utilize and deal in all products and materials made wholly or in part therefrom:

(i.) To manufacture, buy, sell, distribute, store, warehouse, import, export, transport, advertise or in any other manner deal in and deal with, or wholesale or retail, as principal agent, commission-men, brokers and otherwise, materials and articles of all kinds:

(j.) To act as financial or business agents, general or special, for domestic or foreign cor-

porations, individuals, partnerships, associations, combinations, organizations or other entities, and to carry on business as exporters and importers:

(k.) To purchase or otherwise acquire all or any part of the business, good-will, rights, property or other assets of and to assume or otherwise provide for, all or any of the liabilities of any corporation, association, partnership, firm, individual or others engaged in any business which the Company may be empowered to conduct, and to continue any business so acquired in its own name or otherwise, and to exercise all the powers necessary or convenient in or about the conduct or management of such business, good-will, rights, property or other assets in cash or stock of the Company, in bonds or other evidence of indebtedness, or otherwise, to purchase or otherwise acquire, hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of shares of the capital stock, bonds or other evidence of indebtedness, created by corporations or associations engaged in any business which the Company may be empowered to conduct, and, while the holder of such stock, to exercise all the rights and privileges of ownership, including the right to vote thereon, to the same extent as a natural person might or could do.

W. L. LLEWELLYN,
904-je19 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22249.

NOTICE is hereby given that "Western Music (B.C.), Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred shares of one hundred dollars each.

The address of its registered office is 201, 678 Howe Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To manufacture, make, assemble, buy, sell, import, export, hire, lease, handle and generally deal in musical instruments of all kinds and descriptions, radio systems and appurtenances of all kinds, equipment, accessories and records used or associated with the foregoing and also to buy, sell, handle and deal in sheet music, player piano rolls and articles of a like nature and generally to carry on business as manufacturers, producers, dealers, merchants, factors, agents, importers and exporters and to handle and deal in any and all goods, wares or merchandise:

(b.) To carry on any other business, whether manufacturing or otherwise, which may seem to the Company capable of being conveniently carried on in connection with the above or calculated, directly or indirectly, to enhance the value of or to render profitable any of the Company's property or rights:

(c.) To apply for, purchase or otherwise acquire any patents, inventions, licences, concessions and the like concerning any exclusive or non-exclusive or limited right to use or any secret or other information as to any invention which may seem calculated, directly or indirectly, to benefit the Company and to use, exercise, develop or grant licences in respect of or otherwise turn to account the property, rights or information so acquired:

(d.) To carry on the business of wholesale, retail, general commission brokers, manufacturers, mercantile agents and jobbers and generally to undertake, transact and execute all kinds of agency business:

(e.) To acquire and hold shares, stocks, debentures, debenture stocks, bonds, obligations and securities issued or guaranteed by any Company wheresoever situated or carrying on business:

(f.) To take part in the management, supervision or control of the business or operations of any company or undertaking and, for the purpose, to appoint and remunerate any directors, accountants or other experts or agents:

(g.) To acquire and carry on all or any part of a business or property and to undertake any liabilities of any person, firm, association or company possessed of property suitable for the purposes of this Company and as consideration for the same to pay cash or give shares or to enter into any obligations or agreements for deferred payments as the Company may think fit:

(h.) To sell or dispose of any undertaking of the Company or any part thereof for such consideration as the Company may think fit and in particular for shares, debentures or securities of any other company, wheresoever incorporated having objects altogether or in part similar to those of the Company:

(i.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether such person, firm or corporation be a member of this Company or not.

The word "company" in this memorandum, when applied otherwise than to this Company, shall be deemed to include any partnership or other body of persons, whether corporate or unincorporate and whether domiciled in British Columbia or elsewhere, and the objects specified in each of the paragraphs hereto shall be regarded as independent objects and accordingly shall be in nowise limited or restricted (except when otherwise expressed in such paragraph by reference to the objects indicated in any other paragraph or the name of the Company), but may be carried out in as full and ample a manner and construed in as wide a sense as if each of the said paragraphs defined the objects of a separate, distinct and independent company.

S. W. TAYLOR,
789-je19 Registrar of Companies.

"COMPANIES ACT."

No. 22241.

NOTICE is hereby given that "Beck Hardware Company, Limited," was incorporated under the "Companies Act" on the 11th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares of one hundred dollars each.

The address of its registered office is Suite 1508 Standard Building, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To conduct and carry on the business of a wholesale and retail hardware store in all its branches:

(b.) To carry on the business of metal-workers, iron-mongers, machinists, smiths, wood-workers, builders, water-supply contractors, and generally to carry on any business relating to the production and working of metals and wood, and the business of plumbers, electricians, electric, mechanical, sanitary and other contractors:

(c.) To carry on all or any of the businesses of importers, exporters, dealers in, buyers, sellers, manufacturers and repairers of machinery, shelf and heavy hardware, cutlery, pottery, stoves, ranges, household fittings and utensils, refrigerators, bicycles, sporting goods of all kinds, radios and radio supplies, electrical and plumbers' supplies and equipment, mine and mill equipment, automotive supplies, wire rope, steel and iron, rubber goods of every kind, furniture, drygoods and clothing, builders' and contractors' materials, ship chandlery, iron-mongery, farm equipment, implements, machinery and supplies, carpets, rugs, linoleum and floor coverings, roofing materials and supplies, and jewelry; and merchandise of every description, both wholesale and retail;

(d.) To carry on by retail or wholesale the business of manufacturers, buyers, and sellers, dealers in, importers and exporters of paint, varnish, oil, pigments, colours, washes, distempers, stains and dyes, and all chemicals, articles, compounds, goods, commodities, things or substances usually sold or dealt in by oil or colour men, or used or employed in the manufacture or composition of or forming part of any of such articles:

(e.) To carry on the business of manufacturers of and dealers in fertilizers, dyes, and dye-makers, bricks, pressed wood, fabrics, plastics, pressed paper, wood compounds or derivatives of all kinds, brick-earth, tiles of all kind in their respective branches:

(f.) To establish, open, and operate, work and carry on, by wholesale or retail, stores, shops, warehouses and works for the purpose of or in connection with any of the said businesses, and to accept agencies for the sale of goods and merchandise, and to act as agents for the manufacture of any articles, goods, or merchandise which the Company is authorized to deal in, and to carry on the business of general merchants and traders in any of its branches, either by wholesale or retail:

(g.) To carry on all or any of the businesses of carriers by land or water, wharfingers, warehousemen, ship-owners, ship-builders, barge and scow owners, lightermen, factors and brokers:

(h.) Generally to carry on any other type of business or undertaking which can be conveniently or profitably carried on with the business to be conducted by the Company.

S. W. TAYLOR,
904-je19 *Registrar of Companies.*

"COMPANIES ACT."

No. 22204.

NOTICE is hereby given that "Arthur Angell Co., Ltd.," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 1009 Credit Foncier Building, 850 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the import and export business in all of its branches:

(b.) To carry on the business of a manufacturer's agent in all of its branches.

S. W. TAYLOR,
788-je19 *Registrar of Companies.*

"COMPANIES ACT."

No. 22245.

NOTICE is hereby given that "Martin-Frulling, Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is 1720 Marine Building, 355 Burrard Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase, take over and acquire as a going concern and to continue the business heretofore carried on at Allouette Lake, in the Province of British Columbia, under the name and style of Martin and Frulling, presently owned and operated by Robert Edwin Martin and Gordon Wilfred Frulling, in partnership, and to acquire all of the assets, rights and good-will and assume all of the liabilities of the said firm and to pay for the same, either in cash or by the issuance of fully paid shares

of the capital stock of the Company, or partly in cash and partly by the issuance of fully paid shares of the capital stock of the Company as may be agreed, and to enter into and execute such agreements as may be necessary to carry out this purpose:

(b.) To carry on the business of logging and lumbering and sawmill and shingle-mill operators and to manufacture, buy, sell and deal in, both at wholesale and retail, lumber, shingles, shakes, laths and all other articles and materials in the manufacture whereof timber, lumber or wood is used:

(c.) To do all such things as may be incidental or conducive to the attainment of the foregoing objects and to carry on any other business which may seem to the Company capable of being beneficially carried on in connection with the foregoing objects or calculated, directly or indirectly, to enhance the value of or render profitable any of the Company's property or rights.

S. W. TAYLOR,
789-je19 *Registrar of Companies.*

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3232.

I HEREBY CERTIFY that "Point Grey Chamber of Commerce" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Vancouver, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this fifth day of June, one thousand nine hundred and forty-seven.

[L.S.] W. L. LLEWELLYN,
Deputy Registrar of Companies.

The objects of the Society are: To foster better relations between the merchants and residents of the area known as Point Grey in the City of Vancouver, Province of British Columbia; to promote the welfare, happiness, and social advantages, of the children resident in that area; to initiate and promote, or to lend support to, any movement or campaign, which has as its object civic or community improvements.

791-je19

"COMPANIES ACT."

No. 22240.

NOTICE is hereby given that "Frostrup Construction Co., Ltd.," was incorporated under the "Companies Act" on the 11th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two hundred preference shares of one hundred dollars each.

The Company is also authorized to issue one hundred shares without nominal or par value.

The address of its registered office is Rooms 501-7 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of general contractors and to enter into contracts for, construct, execute, own and carry on all description of works and to carry on for the purposes aforesaid the businesses of a general construction company and contractors for the construction of works, public and private:

(b.) To purchase or otherwise acquire for cash or on terms of payment timber and timber lands for the production of logs and (or) the manufacture of lumber, shingles and other products of the forest of every kind and description,

(c.) To take part in the management, supervision or control of the business or operations of any company or undertaking and for that purpose to appoint and remunerate any directors, accountants or other experts or agents:

(d.) To purchase or acquire on terms of payment or otherwise for the objects herein-after set out real and personal property of any and every kind whatsoever and any claims, privileges, licences, concessions, franchises or other advantages which the Company may lawfully acquire and to pay for the same in whole or in part or for a consideration of services rendered or to be rendered in money or by the issuance and delivery to the seller of shares, bonds, debentures or debenture stock of the Company and for such purposes to issue shares, debentures or debenture stock:

(e.) To advance, deposit or lend money, securities and property to or with such persons and on such terms as may seem expedient; to discount, buy, sell and deal in bills, notes, warrants, coupons and other negotiable or transferable securities or documents.

And it is hereby declared that the word "company" in this clause shall be deemed to include any partnership or any other body of persons whether incorporated or not incorporated, and whether domiciled in the Dominion of Canada or elsewhere, and the intention is that the objects specified in each paragraph of this clause shall, except where otherwise expressed in such paragraph, be independent main objects, and shall be in nowise limited or restricted by reference to or inference from the terms of any other paragraph or the name of the Company.

S. W. TAYLOR,
Registrar of Companies.

789-je19

"COMPANIES ACT."

No. 22261.

NOTICE is hereby given that "Sigalet Bros., Limited," was incorporated under the "Companies Act" on the 16th day of June, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into one thousand shares of fifty dollars each.

The address of its registered office is on the west side of Seventh Street South, Vernon, B.C.

The objects for which the Company is established are:—

(a.) To acquire by purchase, lease, rental or any other manner, trucks, tractors, cars, automotive equipment, scows, tugs, or other type of vehicles and live stock, for the purpose of supplying transportation, trucking and hauling in all its forms by land or water:

(b.) To acquire by purchase, lease or any other manner, lands and premises, and to erect thereon garages, stores, offices, warehouses, gasoline and oil-tanks and other conveniences, storage and other buildings which the Company may require for its business, and to sell, lease or otherwise dispose of such lands, buildings and conveniences when the Company deems it expedient to do so:

(c.) To acquire by purchase, lease or any other manner, equipment, machinery, supplies or other conveniences necessary for the development and maintenance of the Company's land and premises wherever situate and to sell, lease or otherwise dispose of such equipment, machinery, supplies or conveniences when the Company deems it expedient to do so:

(d.) To develop and turn to account any land by or in which the Company is interested, and by laying out and preparing the same for building purposes, constructing, pulling down, altering, maintaining, furnishing, fitting up and improving buildings, and entering into contracts and arrangements of all kinds with builders, tenants and others:

(e.) To act as landlords and to rent any or all lands and buildings or any part thereof, to any tenant or tenants suitable to the Company and collect the rents or charges therefrom:

(f.) To enter into agreements or other reciprocal arrangements with all persons, associations or corporations having lands or buildings which are deemed to be necessary for the development or maintenance of this Company:

(g.) To conduct and carry on the business of automotive dealers in all its branches, cars, trucks, tractors, automotive parts, accessories, tires, tubes, gas, oil and all merchandise ordinarily handled by automotive dealers. To deal in aeroplanes and all their requirements; to deal in all forms of machinery, engines, boats and any and all transportation vehicles and their requirements; to deal in any and all merchandise which may come within the scope of an automotive business, wholesale, retail or on a commission basis. To deal in logs, ties, poles, hardware and all merchandise in whatever manner which may be to the benefit of this Company:

(h.) To conduct a garage or garages and hire or rent cars or trucks, farm machinery or other conveyances. To operate a machinery depot and repair shop and also to operate an aeroplane repair depot:

(i.) In connection with the business of the Company to establish branch show rooms, depots, stores, agencies, wharfs or other conveniences for the development of this business and in addition to act as truckers and haulers:

(j.) To carry on a general warehouse business and in connection therewith to store goods, wares and merchandise of every kind and description, to issue storage and warehouse receipts and collect storage and other dues:

(k.) To make advances in goods or other supplies to persons or corporations having dealings with the Company for such purposes and upon such terms as the Company shall deem meet:

(l.) To carry on either solely or in conjunction with any other person, firm or corporation, a general wholesale and retail business in any commodities which may be of benefit to this business.

W. L. LLEWELLYN,
Deputy Registrar of Companies.

916-je19

"COMPANIES ACT."

No. 22253.

NOTICE is hereby given that "Consumers Sawmills, Limited," was incorporated under the "Companies Act" on the 13th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into fifteen thousand shares of one dollar each.

The address of its registered office is Suite 11, 640 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of sawmill proprietors, shingle-mill proprietors, dry-kiln proprietors, loggers, timber merchants, timber-growers, and to buy, sell, grow and prepare for market, manipulate, import, export, and deal in timber and wood of all kinds, and to manufacture and deal in articles of all kinds in the manufacture of which timber or wood is used, and to carry on business as ship-owners and carriers by land and sea, and, so far as may be deemed expedient, the business of general merchants, and to buy, clear, plant, and work timber estates, and to carry on any other businesses which may seem to the Company capable of being conveniently carried on in connection with any of the above, or calculated, directly or indirectly, to render profitable or enhance the value of the Company's property or rights for the time being:

(b.) To enter into any arrangements with any authorities, municipal, local, or otherwise, that may seem conducive to the Company's objects, or any of them, and to obtain from any such authority any rights, privileges, and concessions which the Company may think it desirable to obtain, and to carry out, exercise and comply with any such arrangements, rights, privileges and concessions:

(c.) To construct, improve, maintain, develop, work, manage, carry out or control any roads, ways, tramways, logging railways, branches or sidings, bridges, reservoirs, water-courses, wharves, manufactories, warehouses, electric works, shops, stores, and other works and conveniences which may seem calculated, directly or indirectly, to advance the Company's interests, and to contribute to, subsidize, or otherwise assist or take part in the construction, improvement, maintenance, working, management, carrying out, or control thereof:

(d.) Subject to the "Insurance Act," to guarantee or become liable for the payment of money or for the performance of any obligations, and generally to transact all kinds of guarantee business, also to transact all kinds of agency business.

W. L. LLEWELLYN,
916-je19 *Deputy Registrar of Companies.*

"COMPANIES ACT."

No. 22244.

NOTICE is hereby given that "China Creek Lumber Company, Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into twenty thousand shares of one dollar each.

The address of its registered office is at the office of Gordon M. Campbell, solicitor, 105 Second Avenue North, Port Alberni, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of loggers, lumbermen, sawmill, shingle-mill, pulp-mill, paper-mill, shook-mill, and box-mill proprietors, operators, and owners, and box-makers, woodworkers, and lumber merchants, and manufacturers of all kinds of lumber, wood, shingles, paper, pulp, boxes, shooks, and receptacles, in any and all of their branches, and to buy, sell, prepare for market, handle, store, import, export, and deal in sawlogs, timber, lumber, shingles, bolts, piles, wood, boxes, receptacles, pulp and paper of all kinds:

(b.) To carry on the business as dealers in wood fuel and its by-products.

S. W. TAYLOR,
788-je19 *Registrar of Companies.*

"COMPANIES ACT."

No. 22248.

NOTICE is hereby given that "R. T. Dierks, Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into nine thousand preference shares and one thousand common shares of one dollar each.

The address of its registered office is 703 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To enter upon and undertake the importing and exporting of goods, wares and merchandise of every kind, character and description, to buy and sell such goods and to do a general import and export business:

(b.) To carry on a general trading and mercantile business as importers and dealers in all kinds of goods, wares and merchandise, whether wholesale or retail:

(c.) To act as commission or commercial agents in respect of all kinds of natural imported or manufactured products of every nature and description and to buy and sell all such products upon a commission, salary or other lawful consideration:

(d.) To act and carry on business as brokers and agents generally for the buying and selling of merchantable commodities of every kind and description and to make and enter into every and all kinds of lawful contracts in respect thereof.

S. W. TAYLOR,
789-je19 *Registrar of Companies.*

CERTIFICATE OF REGISTRATION.

"TRUST COMPANIES ACT." (PART II.)

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 56.

I HEREBY CERTIFY that "The Central Trust Company of Canada," has this day been registered under the "Trust Companies Act."

The head office of the Company in the Province of British Columbia is situate at Vancouver.

The head office of the Company outside the Province is situate at the City of Moncton, in the County of Westmorland, in the Province of New Brunswick.

The attorney of the Company under the "Trust Companies Act" is H. K. Crandall, of Vancouver, B.C.

The business of the Company in the Province of British Columbia is limited to acting as trustee under a mortgage or charge created by an incorporated company to secure its debentures, and to the investment of its own funds and of funds held by it as agent.

Given under my hand and seal of office at Victoria, Province of British Columbia, this eleventh day of June, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
788-je19 *Registrar of Companies.*

"COMPANIES ACT."

No. 22246.

NOTICE is hereby given that "Rosebank Transport, Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into twenty-five thousand shares of one dollar each.

The address of its registered office is Suite 602, 744 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To acquire, purchase, build, repair, operate, manage, charter and lease barges, scows, tugs, steamboats, motor and sailing vessels and every other kind of water craft, or any shares or interest therein, and to charter, lease, mortgage, hypothecate or otherwise deal with the same or any interest therein:

(b.) To carry on a general towing business and all or any of the businesses of ship owners, ship brokers, shipping agents, charterers of ships and vessels, managers of shipping properties, freight contractors, carriers by land and sea, importers, exporters, forwarding agents, warehousemen, wharfingers, general freight agents and mercantile agents and brokers:

(c.) To buy, sell, hire, let, lease and otherwise acquire and deal in tractors, trucks, trailers, automobiles and automotive equipment of every kind and description and to carry on a general freighting, trucking, delivery and transportation business.

S. W. TAYLOR,
789-je19 *Registrar of Companies.*

CERTIFICATES OF
INCORPORATION.

CERTIFICATE OF INCORPORATION.

“ CO-OPERATIVE ASSOCIATIONS ACT.”
CANADA:

PROVINCE OF BRITISH COLUMBIA.
No. 598.

I HEREBY CERTIFY that “ Winlaw Farmers’ Co-operative Association ” has this day been incorporated as an Association under the “ Co-operative Associations Act ” and that the denomination of its shares is ten dollars each.
The registered office of the Association will be situate at Winlaw, Province of British Columbia.
Given under my hand and seal of office at Victoria, Province of British Columbia, this second day of June, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Association are:—
(a.) To carry on the business of a store-keeper in all its branches, and in particular to buy, sell, manufacture and deal in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail, and to transact agency business:
(b.) To make arrangements with persons engaged in any trade, business or profession and others for the concession to the Association’s members, ticket-holders and others of any special rights, privileges and advantages, and in particular in regard to the supply of goods:
(c.) To carry on any other business which may seem to the Association capable of being conveniently carried on in connection with the aforesaid or calculated, directly or indirectly, to enhance the value of or render profitable any of the Association’s property or rights.

746-je5

“ COMPANIES ACT.”

No. 22210.

NOTICE is hereby given that “ Tape and Warmington, Ltd.,” was incorporated under the “ Companies Act ” on the 3rd day of June, 1947.
The authorized capital of the Company is thirty thousand dollars, divided into three thousand preference shares of ten dollars each.
The Company is also authorized to issue two thousand shares without nominal or par value.
The address of its registered office is 622 Metropolitan Building, 837 Hastings Street West, Vancouver, B.C.
The objects for which the Company is established are:—
(a.) To carry on all or any of the businesses of importers, exporters, refrigerators, ship-owners, ship-builders, charterers of ships or other vessels, warehousemen, merchants, carriers, forwarding agents and wharfingers:
(b.) To carry on the business of manufacturers’ agents or representatives and to establish, maintain and conduct a jobbing, commission and general agency business, either wholesale or retail:
(c.) To carry on any or all lines of business as manufacturers, producers, merchants, wholesale and retail, importers and exporters, generally without limitation as to class of products and merchandise and to manufacture, produce, adopt, prepare, buy, sell and otherwise deal in any materials, articles or things required in connection with or incidental to such business:
(d.) To advance, deposit or lend money, securities and property, to or with such persons and on such terms as may seem expedient; to

discount, buy, sell and deal in bills, notes, warrants, coupons and other negotiable or transferable securities or documents.
The objects set forth in any subclause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause of this clause and the Company shall have full power to exercise all or any of its objects in any part of the world.
And it is hereby declared that the word “ company ” in this clause shall be deemed to include any partnership or any other body of persons whether incorporated or not incorporated and whether domiciled in the Dominion of Canada or elsewhere and the intention is that the objects specified in each paragraph of this clause shall, except where otherwise expressed in such paragraph, be independent main objects and shall be in nowise limited or restricted by reference to or inference from the terms of any other paragraph or the name of the Company.
S. W. TAYLOR,
Registrar of Companies.

750-je5

“ COMPANIES ACT.”

No. 22182.

NOTICE is hereby given that “ Fox’s Dry Goods, Limited,” was incorporated under the “ Companies Act ” on the 28th day of May, 1947.
The authorized capital of the Company is ten thousand dollars, divided into one hundred shares of one hundred dollars each.
The address of its registered office is 118 Station Street, Duncan, B.C.
The object for which the Company is established is: To carry on the existing business of retail dry-goods and in particular to import, sell and deal in ladies’ and children’s dresses, cloaks, skirts, slacks and feminine apparel and haberdashery and household linen and drapings of all kinds and descriptions.
S. W. TAYLOR,
Registrar of Companies.

747-je5

“ COMPANIES ACT.”

No. 22173.

NOTICE is hereby given that “ P. & M. Trucking, Ltd.,” was incorporated under the “ Companies Act ” on the 26th day of May, 1947.
The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.
The address of its registered office is 701-703 Royal Trust Building, 626 Pender Street West, Vancouver, B.C.
The objects for which the Company is established are: To carry on the business of general carriers, railway and forwarding agents, storage and warehousemen, transfer and express agents, and any other similar business.
S. W. TAYLOR,
Registrar of Companies.

707-my29

“ COMPANIES ACT.”

No. 22212.

NOTICE is hereby given that “ Weeden Garage, Ltd.,” was incorporated under the “ Companies Act ” on the 3rd day of June, 1947.
The authorized capital of the Company is thirty thousand dollars, divided into thirty thousand shares of one dollar each.
The address of its registered office is 1647 Water Street, Kelowna, B.C.
The objects for which the Company is established are:—
(a.) To carry on business as garage and automobile operators, proprietors, owners and agents, and as dealers, storers, owners, merchants, manufacturers, repairers and mechanics in connection with motor-vehicles, engines,

machinery and implements of any kind whatsoever, and with radios, refrigerators and other similar equipment and merchandise, and to manufacture, repair, own, buy and sell, lease, let out on hire and deal in any way in motor-vehicles, machinery, implements and electrical and other equipment and merchandise of all kinds, and accessories therefor:

(b.) To buy, sell, import and export, deal in and prepare for market gasoline, naphtha, oils, greases, fuel-oils and all the by-products of petroleum:

(c.) To carry on the business of carriers by land or water:

(d.) To carry on the business of contractors for the carrying-out of any public or private work:

(e.) To buy, sell, import, export, manufacture, prepare for market and deal in goods and merchandise of all kinds, and to carry on the business of wholesale and retail merchants in goods of any nature, kind or description:

(f.) To loan or advance money to any person, firm or corporation whether or not the said person, firm or corporation be a shareholder or director of the Company.

The objects set forth in any subclause of this clause shall not, except when the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause or by the name of the Company.

S. W. TAYLOR,
Registrar of Companies.

750-je5

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3233.

I HEREBY CERTIFY that "Lake Cowichan Elks Association" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Lake Cowichan, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this tenth day of June, one thousand nine hundred and forty-seven.

[L.S.]

S. W. TAYLOR,
Registrar of Companies.

The object of the Society is: To promote closer social relations between the members of Lake Cowichan Lodge, No. 293, B.P.O. Elks.

784-je12

"COMPANIES ACT."

No. 22172.

NOTICE is hereby given that "Woods Holdings, Ltd.," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The Company is authorized to issue fifty thousand shares without nominal or par value.

The address of its registered office is 800 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are: To carry on the business of hotel, restaurant, café, tavern, licensed beer-house, refreshment room and lodging-house keepers, licensed victuallers, vendors of and dealers in aerated, mineral and artificial waters and other drinks, purveyors and caterers for public amusements generally, automobile and carriage proprietors, dairymen, garage-keepers, ice merchants, importers and brokers of food, of live and dead stock and produce of all description, barbers, hairdressers, perfumers, chemists, proprietors of baths, dressing rooms, laundries, reading, writing and newspaper rooms, libraries, grounds and places of amusement

and recreation, sport, entertainment and instruction of all kinds, tobacco and cigar merchants, agents for railway and shipping companies, carriers, vendors and dealers in books, papers, magazines, post-cards, theatrical and opera box-office proprietors, entrepreneurs and general agents, and any other business which can be conveniently carried on in connection therewith.

S. W. TAYLOR,
Registrar of Companies.

706-my29

"COMPANIES ACT."

No. 22200.

NOTICE is hereby given that "M. & R. Logging Co., Ltd.," was incorporated under the "Companies Act" on the 31st day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into fifty thousand shares with a nominal or par value of one dollar each.

The address of its registered office is Suite 41-43 Flack Block, 163 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as loggers, logging contractors and manufacturers and dealers in logs, timber, lumber, timber products of all kinds and logging and milling machinery and equipment:

(b.) To acquire, buy, sell, hold and deal in real and personal property of all kinds, businesses, rights, undertakings and choses in action, and to allot shares of the Company, credited as fully or partly paid up, as the whole or part of the purchase price of any property:

(c.) To carry on business as merchants, agents, manufacturers or general contractors:

(d.) Generally to engage in any business or undertaking competent to a Company incorporated under the "Companies Act" and amending Acts of the Province of British Columbia and in any Province or Territories of Canada or foreign country.

S. W. TAYLOR,
Registrar of Companies.

739-je5

"COMPANIES ACT."

No. 22255.

NOTICE is hereby given that "Lac la Hache Lumber Co., Ltd.," was incorporated under the "Companies Act" on the 14th day of June, 1947.

The authorized capital of the Company is two hundred and fifty thousand dollars, divided into two thousand five hundred preference shares of one hundred dollars each.

The Company is also authorized to issue five hundred shares without nominal or par value.

The address of its registered office is 502-7 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on anywhere within or without Canada the business of loggers, manufacturers, growers and producers of all kinds of forest products, sawmill, shingle-mill, pulp-mill and paper-mill owners, and to produce, buy, sell, prepare for market and manufacture piles and poles, pulp, pulpwood, paper, ply-woods, lumber, shingles and wood of all kinds, portable houses, buildings and all articles and materials in the manufacture whereof logs, lumber or wood is used:

(b.) To purchase or otherwise acquire, maintain, keep and improve all kinds of saw-mills and other buildings, plant, equipment and machinery of every description, patent rights and trade-marks:

(c.) To construct, carry out, acquire by purchase or otherwise, maintain, improve, manage, work, control and superintend the busi-

ness as loggers, manufacturers, sawmill and shingle-mill operators, logging railways, tramways on lands owned or controlled by the Company, trails, roads, skidways, bridges, reservoirs, flumes, watercourses, aqueducts, wharves, piers, trucks, warehouses and other works and conveniences which the Company may think is, directly or indirectly, conducive or advantageous to the business of logging, manufacturers, and as sawmill and shingle-mill operators, and to contribute or otherwise assist or take part in the construction, maintenance, development, working, control and management thereof:

(d.) To clear and remove obstructions from any lake, river, creek or stream, to deepen channels, remove shoals or otherwise improve the floatability of any river, lake, creek or stream:

(e.) To purchase or otherwise acquire for cash or on terms of payment timber and timber lands for the production of logs and (or) the manufacture of lumber, shingles and other products of the forest of every kind and description:

(f.) To take part in the management, supervision or control of the business or operations of any company or undertaking and for that purpose to appoint and remunerate any directors, accountants or other experts or agents.

903-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22136.

NOTICE is hereby given that "Banks Brothers Delivery, Ltd.," was incorporated under the "Companies Act" on the 19th day of May, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into two thousand shares of ten dollars each.

The address of its registered office is 210 Victoria Street, Kamloops, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as truckers, freighters, carriers, cartage agents and forwarders by land and water, commission agents and warehousemen, and to warehouse and store goods and merchandise of every description:

(b.) To distribute any of the property of the Company among the members in specie:

(c.) To make donations to such persons or corporations as may be deemed advisable.

698-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22165.

NOTICE is hereby given that "C & W Loggers, Limited," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is thirty thousand dollars, divided into thirty thousand shares of one dollar each.

The address of its registered office is 540 Main Street, Mission City, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as timber-owners, timber-growers, sawmill, tie-mill, shingle-mill, pulp-mill, paper-mill, and shake splitters, loggers, lumbermen, warehousemen, wharfingers, general brokers, general merchants, general contractors, carriers by land or water, storekeepers, and boarding-house proprietors; to manufacture and deal in articles of all kinds in the manufacture of which timber or wood is used:

(b.) To purchase, or otherwise acquire, take, or give mortgages on, buy, take on lease or licence or charter, or on any other arrangement, grow, prepare for market, manufacture, build, construct, improve, manage, develop, let

out, charter, hire, hypothecate, pledge, charge, import, export, turn to account, sell and deal in generally forest products, timber, timber lands, licences, or leases, mills, water records and powers, and generally any and all real and personal property of whatsoever nature or any interest therein:

(c.) To carry on the business of merchants, dealers, traders, agents, brokers, commission merchants, either retail or wholesale or otherwise, in respect of lumber, timber, ties, logs, poles, posts, piles, or other forest products whether manufactured or under manufacture, and all stages and varieties of manufacture.

706-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22174.

NOTICE is hereby given that "West-Van Amusements, Limited," was incorporated under the "Companies Act" on the 27th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into ten thousand common shares and forty thousand preferred shares of one dollar each.

The address of its registered office is 1750 Marine Drive, West Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To purchase, lease, or otherwise acquire the Hollyburn Theatre in West Vancouver, in the Province of British Columbia:

(b.) To purchase, lease, or otherwise acquire a site or sites and thereon to build, erect, construct, and equip a theatre or theatres, motion-picture houses and places of amusement or instruction and other buildings and works convenient for the purpose thereof or which can be used or managed in connection therewith; to operate, manage, maintain, and carry on such theatre or theatres and such other buildings when so erected or constructed; and to purchase, lease, or otherwise acquire theatres, music halls, cinemas, hippodromes, coliseums, and other places for the public or private presentation of entertainment of all kinds:

(c.) To lease, hire, purchase, acquire, take control of or otherwise become interested in any buildings including, but not so as to limit the generality of the foregoing, any ships, theatres, motion-picture houses and place or places of amusement or instruction of any kind, character, and description and to take or acquire any interest therein or in any company owning, controlling, leasing, or interested in any theatre, motion-picture house or place of amusement or instruction:

(d.) To carry on the business of proprietors and managers of theatres, motion-picture houses and places of amusement or instruction and, in particular, to provide for the production, representation, and performance of operas, stage plays, burlesques, vaudevilles, spectacular pieces, ballets, pantomimes, motion pictures, promenades, concerts, and public amusement, picture shows, lectures, and other features of amusement or instruction:

(e.) To carry on the business of booking agents, booking-office keepers, showmen, exhibitors, song, music, play, programme and general publishers and printers, scene, proscenium, and general painters and decorators, theatrical and musical agents and caterers for public and private amusement and entertainments of every description:

(f.) To present, produce, manage, conduct, and represent at any theatre, music hall, or place of amusement or entertainment, such plays, dramas, comedies, operas, burlesques, pantomimes, reviews, moving pictures, cinema productions, promenades, and other concerts, musical and other pieces, ballets, shows, exhibitions and variety and other entertainment as the Company may from time to time think fit:

(g.) To purchase or otherwise acquire and obtain exclusive and other interests in copy-rights and rights of representation and any other rights of or in plays, music, songs, cinematographs, films, works, operas, comedies, burlesques, and compositions:

(h.) To enter into agreements with authors or other persons for dramatic or other rights and for musical compositions, motion pictures and the production of motion pictures and to enter into agreements with all classes of artists and other persons in the theatrical, moving picture or amusement business or in connection with any class of amusement or instruction:

(i.) To acquire, produce, create, sell, lease, market, or dispose of pictures, plays and photo-plays and any and all rights and interests therewith or incidental thereto:

(j.) To manufacture, buy, hire, lease, deal in, or otherwise acquire, dispose of, or use any and all materials, apparatus, equipment, and supplies of every description, processes, patents, trade-marks, trade-names, trade rights, and rights relating to the production, licensing, hiring, leasing, sale, and use of photographic and other negatives and positives of objects in motion and objects at rest, whether in connection with or appertaining to the building, hiring, leasing, or operation of motion-picture theatres or other theatres and places of amusement or instruction of every kind, character, and description or otherwise:

(k.) To apply for, purchase, sell, or otherwise dispose of any and all trade-marks, trade-names, trade rights, patents, licences, concessions, processes, or information with respect thereto or interest therein and any and all inventions, improvements, and processes secured under letters patent of the Dominion of Canada, the United States of America, or elsewhere, and to use, exercise, develop, grant licences, concessions, processes, or information with respect thereto or interest therein:

(l.) To carry on, operate, or manage the general business of a film or poster exchange and all matters incidental thereto.

S. W. TAYLOR,
Registrar of Companies.

712-my29

"COMPANIES ACT."

No. 22102.

NOTICE is hereby given that "Crossman & Company, Ltd.," was incorporated under the "Companies Act" on the 10th day of May, 1947.

The authorized capital of the Company is thirty thousand dollars, divided into one hundred and eighty Class A preference shares of one hundred dollars each and twelve thousand common shares of one dollar each.

The address of its registered office is 802 Beach Avenue, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To buy, sell, hire out, import, export, distribute, repair, manufacture and deal in goods, wares, materials, engines, lighting plants, equipment, merchandise and commodities of all kinds, whether wholesale or retail:

(b.) To carry on all kinds of agency business, and generally to carry on the business of commission agents, jobbers, sales agents, brokers and financial agents:

(c.) To lend money to the shareholders and directors or others as part of the ordinary course of the Company's business and any such lending shall be part of or in the ordinary course of its business:

(d.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether the said person, firm or corporation be a member of this Company or not:

(e.) In consideration for the whole or any part of the business rights, real or personal property, of any other person or company, to

pay cash or to issue and allot shares of this Company credited as fully or partly paid up or stock or debentures or other obligations of this Company, or to pay such consideration partly in one way and partly in another:

(f.) The objects set forth in any subclause of paragraph 3 hereof, and the powers conferred by section 22 of the "Companies Act" and amendments thereto, shall not, except when the context so requires, be in anywise limited or restricted by reference to or inference from the terms of any other sub-clause or by the name of the Company. None of the objects specified or the powers conferred by section 22 of the "Companies Act" aforesaid shall be deemed subsidiary or auxiliary merely to the objects mentioned in the subclauses of paragraph 3 hereof, but the Company shall have full power to exercise all or any of the powers conferred by any part of section 22 of the "Companies Act" aforesaid, notwithstanding that the business, undertaking, property or acts proposed to be transacted, acquired, dealt with or performed do not fall within the objects of the subclauses of paragraph 3 hereof.

S. W. TAYLOR,
Registrar of Companies.

723-je5

"COMPANIES ACT."

No. 22158.

NOTICE is hereby given that "Brighton Apartments, Ltd.," was incorporated under the "Companies Act" on the 23rd day of May, 1947.

The Company is authorized to issue one hundred shares without nominal or par value.

The address of its registered office is 904 Hall Building, 789 Pender Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To buy, purchase, lease, erect, construct, build, or otherwise acquire, own, operate, manage, and let out on lease or otherwise, apartments, hotels, flats, rooming-houses, boarding-houses, land and buildings of any nature whatsoever:

(b.) To carry on business as launderers, restaurateurs, hotel-keepers, rooming-house operators, garagemen, and warehousemen and to provide reading-rooms, recreation facilities and any other conveniences, services, and accommodation considered necessary, desirable, or expedient for the purposes thereof:

(c.) To acquire, manage, and exchange all forms of real and personal property, shares, bonds, debentures, stock, and securities.

The objects set forth in any subclause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause of this clause, and the Company shall have full power to exercise all or any of its objects in any part of the world.

S. W. TAYLOR,
Registrar of Companies.

712-my29

"COMPANIES ACT."

No. 22167.

NOTICE is hereby given that "Scott-Foster, Limited," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is thirty thousand dollars, divided into thirty thousand shares of one dollar each.

The address of its registered office is 219-20 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To take over and acquire the business presently carried on by G. F. P. Scott under the name of Scott-Foster & Company at 126 Powell Street, Vancouver, British Columbia,

and to acquire all the assets, licences, facilities and good-will of the said Scott-Foster & Company upon such terms as to price, whether for cash or shares of the Company as the directors may deem advisable:

(b.) To manufacture, produce, buy, sell, service and otherwise acquire, equip, set up, repair, deal in, and deal with engines, boilers, power plant equipment, hydraulic equipment of all kinds, electrical, mining, welding, and industrial machinery, equipment, tools, implements of all kinds, automobile trucks and supplies, aeroplanes and supplies, steamboats, tugs, and other floating equipment; and generally to buy, sell, exchange, and deal in all materials, metals and articles used in the manufacture, operation, and repair of the said property, or any of same; to carry on the business of general contractors and of engineers, and to construct, execute, carry out, equip, improve, work and develop public and private works and conveniences of all kinds, and the equipments thereof in all their branches.

S. W. TAYLOR,
706-my29 *Registrar of Companies.*

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3226.

I HEREBY CERTIFY that "Grand Forks Volunteer Fire Department Benevolent Society" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Grand Forks, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this 27th day of May, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Society are: To render mutual assistance to members of the Society and to the families of such members, and to assist in civic and public charitable and patriotic activities. 712-my29

"COMPANIES ACT."

No. 22169.

NOTICE is hereby given that "Sharpe's Electric Service, Ltd.," was incorporated under the "Companies Act" on the 26th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is 985 Hastings Street East, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To manufacture, buy, sell, lease, let, repair, rebuild, recondition, operate, and deal in any and all apparatus and (or) machinery for the generation, storage, accumulation, transmission, transformation, and (or) distribution of any and all types of electric current and energy, and any and all manner of electric machinery, tools, equipment, apparatus, appliances, and supplies of any nature or kind whatever:

(b.) To manufacture, use, buy, sell, deal in, repair, rebuild, and recondition all kinds of electrical apparatus, machinery, and equipment, and to install and erect the same, and to acquire and dispose of rights for the manufacture and sale of all such apparatus, machinery, and equipment on royalty, commission, or otherwise:

(c.) To buy, sell, and deal in all kinds of wares and merchandise, both by retail and wholesale and either as principals or agents:

(d.) To carry on the business of general or electrical contractors and to enter into contracts for, construct, execute, own and carry on all description of works and to carry on for the purposes aforesaid the business of a general construction company and an electrical construction company and contractors for the construction of works, public and private.

S. W. TAYLOR,
706-my29 *Registrar of Companies.*

"COMPANIES ACT."

No. 22146.

NOTICE is hereby given that "Yellow Cab Company, Ltd.," was incorporated under the "Companies Act" on the 20th day of May, 1947.

The authorized capital of the Company is fifty thousand dollars, divided into five thousand shares of ten dollars each.

The address of its registered office is Room 27, 640 Burrard Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To operate taxicabs of any and all kinds and descriptions within the Province of British Columbia for profit:

(b.) To operate, rent or use buses for sight-seeing or other transportational usage within the Province of British Columbia for profit:

(c.) To purchase or acquire absolutely, conditionally or otherwise, from Walter P. Radford, the entire taxicab business owned and operated by him and formerly owned and operated by B.C. Motor Transportation, Ltd., and to enter into such agreements of transfer as may be requisite:

(d.) To operate and maintain a garage business in all its aspects including, without restricting the generality of the foregoing, a general repair and maintenance business:

(e.) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with the above or calculated, directly or indirectly, to enhance the value of or render profitable any of the Company's property or rights:

(f.) To do all such other things as are incidental or conducive to the attainment of the foregoing objects.

S. W. TAYLOR,
698-my29 *Registrar of Companies.*

"COMPANIES ACT."

No. 22152.

NOTICE is hereby given that "Vasey Forest Products, Ltd.," was incorporated under the "Companies Act" on the 21st day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred shares with a nominal or par value of one hundred dollars each.

The address of its registered office is 607 Columbia Street, New Westminster, B.C.

The objects for which the Company is established are:—

(a.) To carry on anywhere within or without Canada the business of loggers, shake cutters, sawmill operators, shingle-mill owners and operators, lumbermen and lumber merchants in any and all their branches; to buy, sell, prepare for market, manufacture, manipulate, import, export and deal in sawlogs, piles and poles, plywoods, wood fuel and wood of all kinds; and to manufacture and deal in lumber, shingles, laths, sashes and doors, portable or prefabricated houses and all other articles and materials in the manufacture whereof logs, lumber, shingles or any other wood is used:

(b.) To purchase for cash or on terms, or otherwise acquire, maintain, keep and improve all kinds of sawmills, logging camps and opera-

tions and other buildings, plant and machinery of every description in connection therewith, timber leases, licences and timber lands for the purpose only of producing or manufacturing logs, lumber, shingles, piles and poles, plywoods and other wood products, and to acquire for such purposes patent rights and trade-marks:

(c.) To buy, sell, wholesale or retail, or otherwise deal in and carry on business as merchants of timber, timber limits, timber rights, lumber, logs, poles, crossarms, ties, shingles, pulp-wood, plywood or any other timber products or articles, or by-products of wood, pulp, pulp-wood or paper, sawdust, hog fuel and plastics:

(d.) To mine for minerals, to acquire by purchase or otherwise and to manage, develop, operate, sell and lease mines or mining claims and to deal in the products thereof, and to smelt, treat, refine and deal with ores, minerals and metals:

(e.) To acquire by purchase, lease, hire, exchange or otherwise and hold lands, timber limits or licences, water lots, water privileges and powers and rights and interests therein, and to build upon, develop, cultivate, farm, settle and otherwise improve and utilize the same:

(f.) To carry on the business of towing in all its branches:

(g.) To acquire, construct and operate tugs, scows, barges and dredges:

(h.) To carry on the business of general construction contractors:

(i.) To allot the shares of the Company credited as fully or partly paid up, as the whole or part of the purchase price of any real or personal property or as the whole or part payment of services rendered or to be rendered to the Company, or for any valuable consideration and as preference shares or otherwise, with power to convert shares issued and allotted as ordinary shares into preference shares:

(j.) To increase or reduce the capital of the Company.

S. W. TAYLOR,
Registrar of Companies.

723-je5

"COMPANIES ACT."

No. 22184.

NOTICE is hereby given that "Petrogas Sales, Limited," was incorporated under the "Companies Act" on the 29th day of May, 1947.

The Company is authorized to issue one hundred shares without nominal or par value.

The address of its registered office is 2185 Fourth Avenue West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To buy, sell, distribute and otherwise deal in, both wholesale and retail, natural gas, fuel gas, gasoline, its derivatives and by-products, fuel-oil, Diesel oil, greases and oils of every kind and description, petroleum and petroleum products, and to carry on the business of manufacturers, importers, exporters, producers and refiners of the said commodities:

(b.) To acquire and operate tanks and other storage facilities, distributing centres, refineries, pumping stations, pipe lines, gasoline stations, coal and oil lands, oil wells, natural gas properties, and all plant and equipment incidental thereto, scows, tugs, tankers, trucks, automobiles, trailers, wagons, cars, tank cars, railroad cars and other vehicles for freighting, loading, docking, carrying and distributing gas, petroleum and petroleum products of all kinds whatsoever:

(c.) To buy, sell, exchange, service and deal in oil and gas burners, stoves, heaters, furnaces, refrigerators, cold storage and heating plants, cylinders, machinery and equipment for the utilization, storage and distribution of the Company's products:

(d.) To carry on business as wholesale and retail merchants in goods, commodities and other real and personal property of any kind or description.

The objects set forth in any subclause of this clause shall not, except where the context expressly so requires, be in anywise limited or restricted by reference to or inference from the terms of any other subclause of this clause, and the Company shall have full power to exercise all or any of its objects in any part of the world.

S. W. TAYLOR,
Registrar of Companies.

722-je5

"COMPANIES ACT."

No. 22178.

NOTICE is hereby given that "Quesnel Sawmills, Ltd.," was incorporated under the "Companies Act" on the 28th day of May, 1947.

The authorized capital of the Company is forty-eight thousand dollars, divided into four thousand eight hundred preference shares of ten dollars each.

The Company is also authorized to issue one thousand common A and one thousand common B shares without nominal or par value.

The address of its registered office is 520 Stock Exchange Building, 475 Howe Street, Vancouver, B.C.

The objects for which the Company is established are: To carry on business as sawmill, shingle-mill, plywood and pulp-mill operators, loggers and lumber merchants in any and all of their branches; to buy, sell, prepare for market, manipulate, import, export and deal in, as principals or agents, logs, piles, poles, lumber and wood of all kinds, and to manufacture and deal in all articles made wholly or partially out of wood.

S. W. TAYLOR,
Registrar of Companies.

723-je5

"COMPANIES ACT."

No. 22214.

NOTICE is hereby given that "East End Dairies (1947), Ltd.," was incorporated under the "Companies Act" on the 4th day of June, 1947.

The Company is authorized to issue ten thousand shares without nominal or par value.

The address of its registered office is Suite 1508 Standard Building, 510 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To produce, purchase and sell fresh milk and all the products of milk; to manufacture, sell and otherwise deal in condensed, preserved and evaporated milk and all other forms of manufactured milk; to manufacture, purchase and sell all food products; to raise, purchase and sell all garden, farm and dairy products; to raise, purchase, sell and otherwise deal in cattle and all other live stock; to manufacture, lease, purchase and sell all machinery, tools, implements, apparatus and all other articles and appliances used in connection with all or any of the purposes aforesaid, or with selling and transporting the manufactured and other products of the Company, and to do any and all things connected with or incidental to the carrying on of such businesses or of any branch or part thereof:

(b.) To carry on the business of makers and vendors of butter and cheese, ice cream or other products; and to carry on a dairy and cheese business in all its branches:

(c.) To conduct and carry on the business of general merchants, both wholesale and retail, and on commission, and to act as brokers in buying and selling of butter, cheese, milk, cream, ice cream, eggs, poultry, ham, bacon, pork and all products of the farm and dairy; to carry on the business of importers, buyers, sellers, handlers, distributors, traders of and

dealers in the same, and to establish branch factories, stores, agencies, depots and other markets for the purchase and sale thereof:

(d.) To manufacture ice for the Company's use and for sale to other companies, persons or firms, and to buy and sell the same and carry on a general business as dealers in ice and to build and equip storage warehouses and carry on a general business as warehousemen (cold storage or otherwise), fruit preservers or canners, storekeepers and a general bottling works:

(e.) To carry on the business of evaporating and aerating liquids and other substances, purifying the same by the use of ozone, oxygen and other gases, and by other means, disintegrating casein and other substances by the use of electricity, in other ways, crystallizing salt and other substances; improving, purifying and preserving liquids and other substances; separating solids from liquids; to carry on business as dealers in, manufacturers and producers of condensed, preserved and evaporated milk, and other forms of manufactured milk:

(f.) Generally to carry on business as merchants and dealers in, producing, manufacturing, preparing, purchasing, selling and dealing in milk, milk products, meats, meat products, fish, fish products, food, food products and all other articles of commerce suitable for consumption, and to conduct each and every of such businesses as wholesalers or retailers:

(g.) To import, export, manufacture, buy, sell and deal in goods, wares and merchandise, and, without limiting the generality of the foregoing, the same shall be deemed to include confectionery, biscuits, candy and all goods of which sugar or flour forms a part; and to act as agents for the purchase or sale of any such goods, wares and merchandise.

S. W. TAYLOR,
Registrar of Companies.

762-je12

"COMPANIES ACT."

No. 22262.

NOTICE is hereby given that "Coast Restaurants, Ltd.," was incorporated under the "Companies Act" on the 16th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one hundred shares of one hundred dollars each.

The address of its registered office is 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of a restaurant and coffee shop:

(b.) To buy, sell and deal in all kinds of food, including that of tobaccos and beverages:

(c.) To buy, sell and deal in goods and wares generally.

W. L. LLEWELLYN,
Deputy Registrar of Companies.

915-je19

"COMPANIES ACT."

No. 22256.

NOTICE is hereby given that "Consolidated Cleaners & Dyers, Limited," was incorporated under the "Companies Act" on the 14th day of June, 1947.

The authorized capital of the Company is fifteen thousand dollars, divided into fifteen thousand shares of one dollar each.

The address of its registered office is 3243 Main Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of cleaners and dyers and general laundry, and to wash, clean, purify, scour, bleach, wring, dry, iron, colour, dye, disinfect, renovate and prepare for use all articles of wearing apparel, household, domestic and other linen and cotton and woollen goods and clothing and fabrics of all kinds,

and to buy, sell, hire, manufacture, repair, let on hire, alter, improve, treat and deal in all apparatus, machines, materials and articles of all kinds which are capable of being used for any such purposes:

(b.) To carry on the business of wholesale and retail merchants and manufacturers, and to buy, sell and manufacture all kinds of goods, supplies and merchandise and do all things incidental thereto:

(c.) To carry on the business of importers and exporters of and to buy, sell and deal in all kinds and descriptions of goods, wares and merchandise and to act as agents, merchants and brokers in Canada or any foreign country for Canadian or foreign commercial houses and for other persons, firms or corporations.

W. L. LLEWELLYN,
Deputy Registrar of Companies.

903-je19

"COMPANIES ACT."

No. 22247.

NOTICE is hereby given that "Monarch Construction Company, Limited," was incorporated under the "Companies Act" on the 12th day of June, 1947.

The authorized capital of the Company is twenty thousand dollars, divided into twenty thousand shares of one dollar each.

The address of its registered office is Room 1010, 850 Hastings Street West, Vancouver, B.C.

The object for which the Company is established is: To carry on the construction business in all its branches.

S. W. TAYLOR,
Registrar of Companies.

916-je19

CERTIFICATE OF INCORPORATION.

"SOCIETIES ACT."

CANADA:

PROVINCE OF BRITISH COLUMBIA.

No. 3225.

I HEREBY CERTIFY that "Prince George Scandinavian Society" has this day been incorporated as a Society under the "Societies Act."

The locality in which the operations of the Society will be chiefly carried on is Prince George, Province of British Columbia.

Given under my hand and seal of office at Victoria, Province of British Columbia, this fifteenth day of May, one thousand nine hundred and forty-seven.

[L.S.] S. W. TAYLOR,
Registrar of Companies.

The objects of the Society are:—

(a.) To establish, maintain and conduct a general social-recreational club, to maintain, advance and support the cultural and democratic aspirations of its members:

(b.) To maintain and conduct a club for the accommodation of the members and their friends to be used for the holding of meetings, entertainments and such other activities as may be of interest to the club members.

698-my29

"COMPANIES ACT."

No. 22145.

NOTICE is hereby given that "Terminal City Cabs, Ltd.," was incorporated under the "Companies Act" on the 20th day of May, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is Room 27, 640 Burrard Street, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To operate taxicabs of any and all kinds and descriptions within the Province of British Columbia for profit;

(b.) To operate, rent or use buses for sight-seeing or other transportation usage within the Province of British Columbia for profit:

(c.) To operate and maintain a garage business in all its aspects including, without restricting the generality of the foregoing, a general repair and maintenance business:

(d.) To carry on any other business which may seem to the Company capable of being conveniently carried on in connection with the above or calculated, directly or indirectly, to enhance the value of or render profitable any of the Company's property or rights:

(e.) To do all such other things as are incidental or conducive to the attainment of the foregoing objects.

698-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 22264.

NOTICE is hereby given that "Rock Point Logging, Ltd.," was incorporated under the "Companies Act" on the 17th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into one thousand shares of ten dollars each.

The address of its registered office is 215 Rogers Building, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on as loggers, timber merchants, sawmill operators and contractors, and to buy, sell, prepare for market, import, export and deal in lumber and timber of all kinds:

(b.) To acquire by purchase, lease or otherwise real and personal property suitable for the purpose of the Company:

(c.) To borrow or raise money for any purpose of the Company and to allot credited or fully paid-up shares of the Company as a whole or part of the purchase price of any property which may be purchased or acquired by the Company:

(d.) To do such things as are incidental or conducive to the attainment of the objects of the Company.

918-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22257.

NOTICE is hereby given that "Canadian Wood Pipe & Tanks (1947), Limited," was incorporated under the "Companies Act" on the 14th day of June, 1947.

The authorized capital of the Company is two hundred thousand dollars, divided into two thousand shares of one hundred dollars each.

The address of its registered office is 1318 Standard Building, 510 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To manufacture, buy, sell, import, export and deal in, both wholesale and retail, boxes, cases, barrels, crates, baskets, cans, tins, bottles, lumber, sawlogs, shingles, machinery, tools, implements, furniture, brick, cement, stone, rock, iron, steel, oils, mortar, plastic, composite and synthetic materials, hardware, building materials and supplies, roofing materials, painters' and decorators' supplies, wood tanks, wood-stave pipe, silos, casings, flumes, aqueducts, reservoirs, conduits, ladders, shooks, creosoted wood products, laths, sashes, doors, mouldings, house furnishings and also all articles and things in the manufacture whereof wood, cement, stone, iron, steel or brick is used or forms a component part thereof:

(b.) To carry on business of galvanizing and custom galvanizing, creosoting and custom

creosoting, machine shop operators, blacksmiths, wood-workers, moulders, coopers, loggers, lumbermen, milling, general builders and contractors, and to do everything in connection with the construction of waterworks systems for cities, towns or villages, hydraulic works for mines, power plants and irrigation systems:

(c.) To carry on any or all of the businesses of wholesale, retail and general merchants, importers, exporters, merchandise brokers, warehousemen, storers, distributors, manufacturers and manufacturers' agents.

918-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22265.

NOTICE is hereby given that "MacGregor Holdings, Ltd.," was incorporated under the "Companies Act" on the 17th day of June, 1947.

The Company is authorized to issue twenty-five thousand shares without nominal or par value.

The address of its registered office is 800 Hall Building, 789 Pender Street West, Vancouver, B.C.

The object for which the Company is established is: To carry on the business of hotel, restaurant, café, tavern, licensed beer-house, refreshment room and lodging-house keepers, licensed victuallers, vendors of and dealers in aerated, mineral and artificial waters and other drinks, purveyors and caterers for public amusements generally, automobile and carriage proprietors, dairymen, garage-keepers, ice merchants, importers and brokers of food, of live and dead stock and produce of all description, barbers, hairdressers, perfumers, chemists, proprietors of baths, dressing rooms, laundries, reading, writing and newspaper rooms, libraries, grounds and places of amusement and recreation, sport entertainment and instruction of all kinds, tobacco and cigar merchants, agents for railway and shipping companies, carriers, vendors and dealers in books, papers, magazines, post-cards, theatrical and opera box-office proprietors, entrepreneurs and general agents and any other business which can be conveniently carried on in connection therewith.

918-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22263.

NOTICE is hereby given that "Coastal Services, Ltd.," was incorporated under the "Companies Act" on the 17th day of June, 1947.

The Company is authorized to issue ten thousand shares without nominal or par value.

The address of its registered office is 520 Stock Exchange Building, 475 Howe Street, Vancouver, B.C.

The object for which the Company is established is: To carry on business as sawmill, shingle-mill, plywood and pulp-mill operators, loggers and lumber merchants in any and all of their branches; to buy, sell, prepare for market, manipulate, import, export and deal in as principals or agents logs, piles, poles, lumber and wood of all kinds; and to manufacture and deal in all articles made wholly or partially out of wood; to transact all kinds of agency business, to act as managers, superintendents and supervisors in the manufacture, purchase and sale of coal, wood, lumber, fuel, machinery and equipment of all kinds.

918-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22266.

NOTICE is hereby given that "Proven Insulation & Roofing Co., Ltd.," was incorporated under the "Companies Act" on the 17th day of June, 1947.

The authorized capital of the Company is ten thousand dollars, divided into ten thousand shares of one dollar each.

The address of its registered office is Suite 414-24 Pacific Building, 744 Hastings Street West, Vancouver, B.C.

The objects for which the Company is established are:—

(a.) To carry on business as contractors, engineers, builders, insulators, painters, roofers, importers, dealers in and manufacturers of concrete, cement, insulating material of all kinds, and other materials which can be used, directly or indirectly, by contractors, builders, or roofers, with power to act as agents for other persons or corporations carrying on a similar business, and also to carry on any other business of a like nature or incidental to the foregoing:

(b.) To manufacture, buy, sell, rent and otherwise acquire machinery, tools, industrial equipment, implements of all kinds, automobile trucks and supplies, and generally to deal in all materials and articles used in the manufacture, operation, and repair of the said property or any of same:

(c.) To carry on the business of warehousemen and wharfingers, and to acquire, construct, operate, maintain, lease, and dispose of warehouses, storehouses, yards, and buildings for the purpose of storing lumber and building materials of all kinds:

(d.) To manufacture, buy, sell, deal with, and trade in paints, hardware, plastics, and all substances and materials used in the construction or repair or alteration of buildings:

(e.) To act as agents, commission agents, merchants, brokers, or representatives in Canada or any foreign country for Canadian or foreign commercial houses and for other persons, firms, or corporations:

(f.) To carry on the business of a storekeeper in all its branches and in particular to buy, sell, manufacture and deal with and in goods, stores, consumable articles, chattels and effects of all kinds, both wholesale and retail and to transact every kind of agency business:

(g.) To purchase or otherwise acquire letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, rights and privileges subject to royalty or otherwise and whether exclusive or non-exclusive or limited, or any part interest in such letters patent, brevets d'invention, concessions, licences, inventions, patterns, formulas, trade-marks, rights and privileges whether in the Dominion of Canada or in any other part of the world and to deal in same and turn same to account:

(h.) To sell, let or grant any patent rights, brevets d'invention, concessions, licences, invention, rights or privileges, belonging to the Company or which it may acquire or any interest in the same:

(i.) To register any patent or patents or any invention or inventions or obtain any exclusive or other privileges in respect of the same in any part of the world and to apply for, exercise, use or otherwise deal with or turn to account any patent rights, brevets d'invention, concessions, monopolies or other rights or privileges, Acts of Parliament or provisional orders either in the Dominion of Canada or in any other part of the world:

(j.) For the purposes aforesaid to build, repair, maintain, acquire, purchase, own, hold and deal with all such buildings, works, prop-

erty, machinery and appliances as may be required in connection with the business of the Company:

(k.) To undertake, construct, acquire and carry on works of all kinds relating to any business of the Company, whether in the Dominion of Canada or in any other part of the world, and to enter into such contracts and make such arrangements as may be necessary to carry out the same:

(l.) To carry on the business as capitalists, financiers, mortgage brokers, and financial agents, to transact all kinds of agency business, to advance money on the security of stocks, shares, bonds, debentures or other securities and to buy, sell and deal in warrants, bonds, debentures, bills of lading, warehouse receipts, choses in action, coupons and other negotiable or non-negotiable securities or documents and to seek for and secure openings for the employment of capital in British Columbia and elsewhere, and to carry on business as promoters and to form, float, assist and control companies and undertakings, and generally to carry on any business or undertake any transaction usually carried on or undertaken by financial agents, capitalists or financiers:

(m.) To make gifts and donations to any person, firm or corporation for any purpose whatsoever, whether such person, firm or corporation be a member of this Company or not.

W. L. LLEWELLYN,
918-je19 Deputy Registrar of Companies.

"COMPANIES ACT."

No. 22254.

NOTICE is hereby given that "Forbes-Wilson, Limited," was incorporated under the "Companies Act" on the 13th day of June, 1947.

The authorized capital of the Company is twenty-five thousand dollars, divided into two hundred and fifty shares of one hundred dollars each.

The address of its registered office is the Company's place of business, Dawson Creek, B.C.

The objects for which the Company is established are:—

(a.) To carry on the business of general contractors and to enter into contracts to construct, execute, own and carry on all description of works including particularly all work for which a ditching and trench-digging machine is adapted and to carry on for the aforesaid the businesses of a general contracting company and contractors for the construction of works, public and private:

(b.) To purchase or acquire on terms of payment or otherwise, real and personal property of any and every kind whatsoever, and any claims, privileges, licences, concessions, franchises, or other advantages which the Company may lawfully acquire and to pay for the same in whole or in part or for services rendered or to be rendered by the issuance and delivery to the seller of shares, bonds, debentures, or debenture stock of the Company, and for such purposes to issue shares, debentures, or debenture stock:

(c.) To borrow or raise money, and for the purposes of securing the same or for any other legitimate purposes, to mortgage or charge the undertaking of all or any part of the property of the Company, real or personal, present or future acquired, including its uncalled capital:

(d.) To create, issue, make, draw, accept, endorse and negotiate promissory notes, bills of exchange, bills of lading, warrants, applications and other negotiable and transferable instruments:

(e.) To do all such things as are incidental to or conducive to the attainment of the above objects, or any of them.

W. L. LLEWELLYN,
918-je19 Deputy Registrar of Companies.

CERTIFICATES OF INCORPORATION.

"COMPANIES ACT."

No. 22260.

NOTICE is hereby given that "Stanley Holdings, Ltd.," was incorporated under the "Companies Act" on the 16th day of June, 1947.

The Company is authorized to issue fifty thousand shares without nominal or par value.

The address of its registered office is 800 Hall Building, 789 Pender Street West, Vancouver, B.C.

The object for which the Company is established is: To carry on the business of hotel, restaurant, café, tavern, licensed beer-house, refreshment room and lodging-house keepers, licensed victuallers, vendors of and dealers in aerated, mineral and artificial water and other drinks, purveyors and caterers for public amusements generally, automobile and carriage proprietors, dairymen, garage-keepers, ice merchants, importers and brokers of food, of live and dead stock and produce of all description, barbers, hairdressers, perfumers, chemists, proprietors of baths, dressing rooms, laundries, reading, writing and newspaper rooms, libraries, grounds and places of amusement and recreation, sport entertainment and instruction of all kinds, tobacco and cigar merchants, agents for railway and shipping companies, carriers, vendors and dealers in books, papers, magazines, post-cards, theatrical and opera box-office proprietors, entrepreneurs and general agents, and any other business which can be conveniently carried on in connection therewith.

915-je19 W. L. LLEWELLYN,
Deputy Registrar of Companies.

EXTRA-PROVINCIAL COMPANIES.

"COMPANIES ACT."

No. 3206A.

NOTICE is hereby given that "Westinghouse Airways, Ltd.," which was incorporated in the Dominion of Canada, was registered under the "Companies Act" as an Extra-Provincial Company on the 27th day of May, 1947.

The head office of the Company in the Province is situate 1870 Thirty-fifth Avenue West, Vancouver, B.C.

The paid-up capital of the Company is \$39,100.

The time of the existence of the Company is unlimited.

The liability of the members of the Company is limited.

The Company proposes to carry on in the Province the business of a charter aircraft service in all its aspects.

712-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 3205A.

NOTICE is hereby given that "Sears, Roebuck and Co. of Canada, Ltd.," which was incorporated in the Dominion of Canada, was registered under the "Companies Act" as an Extra-Provincial Company on the 22nd day of May, 1947.

The head office of the Company in the Province is situate at 626 Pender Street West, Vancouver, B.C.

The attorney of the Company appointed pursuant to the "Companies Act" is Ghent Davis, 626 Pender Street West, Vancouver, B.C., and

alternatively Donald Gordon Marshall, 626 Pender Street West, Vancouver, B.C.

The paid-up capital of the Company is \$2,500.

The time of the existence of the Company is unlimited.

The liability of the members of the Company is limited.

The business which the Company will carry on in the Province is: To manufacture, purchase, take, receive, import or otherwise acquire, to own, hold, use and otherwise deal in and with, and to sell, lease and, subject to the provisions of the "Companies Act, 1934," to mortgage, pledge or otherwise dispose of goods, wares, merchandise, articles, materials and personal property of all kinds, and to carry on any of the trades, businesses, undertakings or functions that are in any manner incidental or contributory thereto; to establish, build, take, receive, lease as lessee and otherwise acquire, to own, hold, operate, conduct, use, maintain, improve, and otherwise deal in and with, and to sell, convey and subject to the provisions of the "Companies Act, 1934," to mortgage, pledge, lease as lessor and otherwise dispose of stores, offices, departments, warehouses, buildings, structures, machinery, equipment and facilities of all kinds.

707-my29 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 3207A.

NOTICE is hereby given that "Industrial Food Services, Limited," which was incorporated in the Province of Ontario, was registered under the "Companies Act" as an Extra-Provincial Company on the 11th day of June, 1947.

The head office of the Company without the Province is situate at 325½ Yonge Street, Toronto, Ontario.

The head office of the Company in the Province is situate care of Douglas, Symes & Brissenden, 640 Pender Street West, Vancouver, B.C.

The attorneys of the Company appointed pursuant to the "Companies Act" are Alexander Harold Douglas, Reginald Symes, Pearley R. Brissenden, Robert A. C. Douglas, or any of them, of 640 Pender Street West, Vancouver, B.C.

The paid-up capital of the Company is \$515.

The time of existence of the Company is unlimited.

The liability of the members of the Company is limited.

The Company proposes to carry on in the Province the business of the operation of cafeterias.

903-je19 S. W. TAYLOR,
Registrar of Companies.

"COMPANIES ACT."

No. 3208A.

NOTICE is hereby given that "Dominion Securities Corp., Limited," which was incorporated in the Dominion of Canada, was registered under the "Companies Act" as an Extra-Provincial Company on the 16th day of June, 1947.

The head office of the Company without the Province is situate 15 King Street West, Toronto 1, Ontario.

The head office of the Company in the Province is situate 510 Hastings Street West, Vancouver, B.C.

The attorney of the Company appointed pursuant to the "Companies Act" is Ian D. Main, 510 Hastings Street West, Vancouver, B.C., manager.

The paid-up capital of the Company is \$1,437,500.

The time of the existence of the Company is unlimited.

The liability of the members of the Company is limited.
The Company proposes to carry on in the Province the business of underwriters and distributors of Dominion, Provincial, municipal and corporation bonds, debentures and stocks.

W. L. LLEWELLYN,
915-je19 Deputy Registrar of Companies.

“ COMPANIES ACT.”

No. 3209A.

NOTICE is hereby given that “ Harrisons & Crosfield, Ltd.,” which was incorporated in England, was registered under the “ Companies Act ” as an Extra-Provincial Company on the 16th day of June, 1947.

The head office of the Company without the Province is situate 1-4 Great Tower Street, London, E C 3, England.

The head office of the Company in the Province is situate 539 Pender Street, Vancouver, B.C., Canada.

The attorney of the Company appointed pursuant to the “ Companies Act ” is Cecil Arthur Martin Cook, of 539 Pender Street, Vancouver, B.C.

The paid-up capital of the Company is £2,155,000.

The time of the existence of the Company is unlimited.

The liability of the members of the Company is limited.

The Company proposes to carry on in the Province the business of purchasing and selling for cash or on credit tea, coffee and other produce or any goods, merchandise and other effects.

W. L. LLEWELLYN,
915-je19 Deputy Registrar of Companies.

MISCELLANEOUS.

“ COMPANIES ACT.”

NOTICE is hereby given that Crombie & Dalgleish, Limited, changed its name on the 12th day of June, 1947, to the name “ Homewood & Dalgleish Ltd.”

S. W. TAYLOR,
788-je19 Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Dilley Real Estate, Ltd., changed its name on the 12th day of June, 1947, to the name “ Gilley Real Estate Ltd.”

S. W. TAYLOR,
788-je19 Registrar of Companies.

NOTICE.

ELIZABETH ANN KIRBY, DECEASED.

NOTICE is hereby given that any persons having claims against the estate of Elizabeth Ann Kirby, of 986 Seymour Street, Vancouver, B.C., who died on the 11th day of January, 1947, are required on or before the 21st day of July, 1947, to deliver or send by prepaid letter full particulars of their claims, duly verified, to Cecil Killam, Suite 103, 626 Pender Street West, Vancouver, B.C., the executor of the will of the said deceased.

And take notice that after the last-mentioned date the said executor will proceed to distribute the assets of the said deceased among the persons entitled thereto, having regard only to the claims of which he shall then have had notice.

Dated the 16th day of June, 1947.

CECIL KILLAM,
912-je19 Executor.

MISCELLANEOUS.

NOTICE.

ERNEST JAMES COCHRANE, DECEASED.

NOTICE is hereby given that all persons having claims against the estate of Ernest James Cochrane, late of 1419 Pendrell Street, Vancouver, B.C., who died on May 26th, 1947, are required, on or before September 13th, 1947, to deliver or send by prepaid letter full particulars of their claims duly verified to The Royal Trust Company, the executor of the will of the deceased, at its office, 626 Pender Street West, Vancouver, B.C.

And take notice that after the last-mentioned date the executor will proceed to distribute the assets of the deceased among the persons entitled thereto having regard only to the claims of which it shall then have had notice.

Dated the 13th day of June, 1947.

THE ROYAL TRUST COMPANY,
Executor.

By DOUGLAS, SYMES & BRISSENDEN,
Bank of Montreal Building,
Vancouver, B.C. 796-je19
Its Solicitors.

“ COMPANIES ACT.”

TOGO CLEANERS, LIMITED (IN VOLUNTARY LIQUIDATION).

NOTICE is hereby given that a general meeting of the shareholders of the above Company will be held at 2 o'clock on July 14th, 1947, at Room 808, Bank of Toronto Building, 1405 Douglas Street, Victoria, B.C., for the purpose of laying before it the account of the winding up of the above company.

H. G. HINTON, C.A.,
Liquidator.
807-811 Bank of Toronto Building,
Victoria, B.C. 798je19

IN THE SUPREME COURT OF
BRITISH COLUMBIA.

In the Matter of the “ Companies Act ” and in the Matter of Valley Department Store, Limited.

TAKE NOTICE that an application will be made to the presiding Judge in chambers at the Court-house, in the City of Vancouver, Province of British Columbia, on Monday, the 30th day of June, 1947, at the hour of 10.30 o'clock in the forenoon, for an order restoring Valley Department Store, Limited, to the Register of Companies for the Province of British Columbia.

Dated at Vancouver, B.C., this 16th day of June, 1947.

JOHN STONEMAN BURTON,
914-je19 Solicitor.

“ COMPANIES ACT.”

NOTICE is hereby given that Metal Supply & Equipment, Ltd., whose registered office is situate at 750 Alexander Street, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ Burnaby Road Materials Ltd.” at the expiration of four weeks from the date of this notice.

Dated this 19th day of June, 1947.

S. W. TAYLOR,
903-je19 Registrar of Companies.

MISCELLANEOUS.

“ COMPANIES ACT.”

NOTICE is hereby given that Electronics Engineering Co., Ltd., changed its name on the 29th day of May, 1947, to the name “ Roxy Music Ltd.”

721-je5

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Domestic Oil Burner Distributors, Ltd., whose registered office is situate at 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ Domestic Oil Burners Ltd.,” at the expiration of four weeks from the date of this notice.

Dated this 5th day of June, 1947.

721-je5

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Rae’s, Ltd., whose registered office is situate at 530-33 Rogers Building, 470 Granville Street, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ Rae’s Leather Goods Ltd.,” at the expiration of four weeks from the date of this notice.

Dated this 5th day of June, 1947.

721-je5

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Strawberry Lane, Ltd., whose registered office is situate at the offices of Messrs. Douglas, Symes & Brissenden, 640 Pender Street West, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ Finlay Foundation Limited ” at the expiration of four weeks from the date of this notice.

Dated this 5th day of June, 1947.

746-je5

S. W. TAYLOR,
Registrar of Companies.

NOTICE.

FRANK DOSYLVA LEMIEUX, DECEASED.

NOTICE is hereby given that all persons having claims against the estate of Frank Dosylva Lemieux, late of 514 Homer Street, Vancouver, B.C., who died on the 6th day of February, 1947, are required on or before the 30th day of August, 1947, to deliver or send by prepaid letter full particulars of their claims, duly verified, to The Royal Trust Company, the executor of the will of the said deceased, at its office at 626 Pender Street West, Vancouver, B.C.

And take notice that after the last-mentioned date the said executor will proceed to distribute the assets of the said deceased among the persons entitled thereto, having regard only to the claims of which it shall then have had notice.

Dated the 30th day of May, 1947.

THE ROYAL TRUST COMPANY,
Executor.

By DOUGLAS, SYMES & BRISSENDEN,
Its Solicitors.

Bank of Montreal Building,
Vancouver, B.C.

726-je5

MISCELLANEOUS.

NOTICE.

GEORGE EDWARD TROREY, DECEASED.

NOTICE is hereby given that all persons having claims against the estate of George Edward Trorey, late of Miami Beach, in the County of Dade, in the State of Florida, one of the United States of America, who died on the 15th day of October, 1946, are required on or before the 30th day of June, 1947, to deliver or send by prepaid letter full particulars of their claims, duly verified, to The Royal Trust Company, the executor of the will of the said deceased, at its office at 626 Pender Street West, Vancouver, B.C.

And take notice that after the last-mentioned date the said executor will proceed to distribute the assets of the said deceased among the persons entitled thereto, having regard only to the claims of which it shall then have had notice.

Dated the 30th day of May, 1947.

THE ROYAL TRUST COMPANY,
Executor.

By LAWSON & LUNDELL,
Its Solicitors.

1318 Standard Building,
Vancouver, B.C.

728-je5

“ COMPANIES ACT.”

KELOWNA STEAM LAUNDRY, LIMITED (IN VOLUNTARY LIQUIDATION).

NOTICE is hereby given that a general meeting of the shareholders of the above-named company will be held at the office of Herbert V. Craig, barrister, 278 Bernard Avenue, Kelowna, B.C., on Wednesday, the 25th day of June, 1947, at 10.30 o’clock in the forenoon, at which the liquidator will lay before the meeting an account of the winding-up, showing how it has been conducted and the property of the Company disposed of and giving any explanation thereof.

Dated at Kelowna, B.C., this 29th day of May, 1947.

725-je5

R. C. GORE,
Liquidator.

“ COMPANIES ACT.”

NOTICE is hereby given that The Silk Hat, Ltd., changed its name on the 22nd day of May, 1947, to the name “ Strawberry Lane Ltd.”

686-my29

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

In the Matter of the “ Companies Act,” R.S.B.C. 1936, Chapter 42 and Amending Acts, and in the Matter of Atlas Service, Ltd. (in Voluntary Liquidation).

NOTICE is hereby given that a meeting of the shareholders of the above Company will be held at Suite 4, Van Houten Building, 16 Commercial Street, in the City of Nanaimo, in the Province of British Columbia, on the 11th day of July, 1947, at the hour of 2 o’clock in the afternoon, for the purpose of receiving the liquidator’s report and accounts, as required by section 222 of the above Act, and for the purpose of determining by resolution the manner in which the books, accounts, and documents of the Company, and of the liquidator, shall be disposed of.

Dated at Nanaimo, B.C., this 30th day of May, 1947.

738-je5

WILLIAM B. MILNE,
Liquidator.

MISCELLANEOUS.

" COMPANIES ACT."

FRED SICK HOLDINGS, LTD. (IN VOLUNTARY LIQUIDATION).

TAKE NOTICE that Fred Sick Holdings, Ltd., has resolved to wind up voluntarily and that Fred Sick, retired, of Courtenay, B.C., has been appointed liquidator for the purpose of such winding-up.

Dated at Vancouver, B.C., this 2nd day of June, 1947.

FRED SICK,
Liquidator.

756-je5

" INSURANCE ACT."

NOTICE is hereby given that the Home Fire and Marine Insurance Company has appointed John Hart, of Victoria, as its attorney for the purposes of the "Insurance Act" in place of C. S. Cameron, of Vancouver, and has changed the location of its head office in British Columbia to 611 Fort Street, Victoria, B.C.

Dated this 26th day of May, 1947.

S. W. TAYLOR,
Superintendent of Insurance.

715-je5

" INSURANCE ACT."

NOTICE is hereby given that the Transcontinental Insurance Company has appointed L. M. Corke, of Victoria, B.C., as its attorney for the purposes of the "Insurance Act" in place of W. J. Mills, of Vancouver, B.C., and has changed the location of its head office in British Columbia to 1117 Wharf Street, Victoria, B.C.

Dated this 21st day of May, 1947.

S. W. TAYLOR,
Superintendent of Insurance.

688-my29

" COMPANIES ACT."

HYCROFT, LIMITED (IN VOLUNTARY LIQUIDATION).

TAKE NOTICE that by special resolution dated May 26th, 1947, Hycroft, Limited, has decided to wind up voluntarily under the provisions of the "Companies Act" of British Columbia.

Dated at Vancouver, B.C., this 28th day of May, 1947.

T. IAN GIBSON,
Liquidator.

307, 744 Hastings Street West,
Vancouver, B.C.

727-je5

" COMPANIES ACT."

NOTICE is hereby given that the Dominion Securities Corporation, Limited, has appointed Ian D. Main, of Vancouver, B.C., as its attorney for the purposes of the "Companies Act" in place of Vincent B. Williams, of Vancouver, B.C.

Dated this 26th day of May, 1947.

S. W. TAYLOR,
Registrar of Companies.

707-my29

" INSURANCE ACT."

NOTICE is hereby given that the National Fire Insurance Company of Hartford has appointed L. M. Corke, of Victoria, B.C., as its attorney for the purposes of the "Insurance Act" in place of F. W. Waller, of Victoria, B.C.

Dated this 21st day of May, 1947.

S. W. TAYLOR,
Superintendent of Insurance.

688-my29

MISCELLANEOUS.

" COMPANIES ACT."

NOTICE is hereby given that Pacific Security Warehouses, Ltd., whose registered office is situate at 1016 Stock Exchange Building, 475 Howe Street, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name "Pacific Security Warehouses Limited" at the expiration of four weeks from the date of this notice.

Dated this 5th day of June, 1947.

S. W. TAYLOR,
Registrar of Companies.

746-je5

" INSURANCE ACT."

NOTICE is hereby given that the United National Indemnity Company has appointed L. M. Corke, of Victoria, B.C., as its attorney for the purposes of the "Insurance Act" in place of W. J. Mills, of Vancouver, B.C., and has changed the location of its head office in British Columbia to 1117 Wharf Street, Victoria, B.C.

Dated this 21st day of May, 1947.

S. W. TAYLOR,
Superintendent of Insurance.

688-my29

NOTICE.

JEAN ISOBEL THORBURN, DECEASED.

NOTICE is hereby given that all persons having claims against the estate of Jean Isobel Thorburn, of 1385 Eleventh Avenue West, Vancouver, B.C., who died on the 29th day of March, 1947, are required on or before the 15th day of July, 1947, to deliver or send by prepaid letter full particulars of their claims, duly verified, to R. W. Lane, 4438 Marguerite Avenue, Vancouver, B.C., the executor of the will of the said deceased.

And take notice that after the last-mentioned date the said executor will proceed to distribute the assets of the said deceased among the persons entitled thereto, having regard only to the claims of which he shall then have had notice.

Dated the 3rd day of June, 1947.

R. W. LANE,
Executor.

By E. N. BROWN,
His Solicitor.

2140 Blenheim Street,
Vancouver, B.C.

753-je5

" QUIETING TITLES ACT."

NOTICE is hereby given that an application has been made to the Supreme Court of British Columbia, upon the petition of Sidney James Weeks, for a declaration of title to those certain lands and premises known as Lots 57 and 58 according to registered plan numbered 700 in the Osoyoos Division of Yale District, British Columbia, free of any charge or encumbrance in favour of or through Dominion Trust Company, Limited, or otherwise. Failing any appearance in the Supreme Court Registry at Kelowna, British Columbia, to the said cause, His Honour J. Ross Archibald, local Judge of the Supreme Court of British Columbia, will, at the expiration of four weeks from the first publication of this notice, grant the declaration of title accordingly.

Date of first publication, May 29th, 1947.

T. F. MCWILLIAMS,
Solicitor for Sidney James Weeks.

1487 Water Street,
Kelowna, B.C.

693-my29

MISCELLANEOUS.

“INSURANCE ACT.”

NOTICE is hereby given that the Jersey Insurance Company, of New York, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the Buffalo Insurance Company has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the Ohio Farmers Insurance Company has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the Merchants and Manufacturers Insurance Company, of New York, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the American Equitable Assurance Company, of New York, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the Provincial Insurance Company, Limited, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

“INSURANCE ACT.”

NOTICE is hereby given that the Boston Insurance Company has appointed C. S. Cameron of Vancouver as its attorney for the purposes of the “Insurance Act” in place of W. A. Sudbury of Vancouver.

Dated this 23rd day of May, 1947.

708-my29 S. W. TAYLOR,
Superintendent of Insurance.

MISCELLANEOUS.

“INSURANCE ACT.”

NOTICE is hereby given that the Mutual Life Insurance Company, of New York, has appointed Robert S. Bawlf, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Joseph P. Mulder, of Seattle, and has changed the location of its head office in British Columbia to 525 Seymour Street, Vancouver.

Dated this 29th day of May, 1947.

743-je5 S. W. TAYLOR,
Superintendent of Insurance.

“COMPANIES ACT.”

PACIFIC SHINGLE COMPANY, LIMITED.

NOTICE is hereby given that Pacific Shingle Company, Limited, has resolved to wind up voluntarily, and that the undersigned, Melville F. Thomson, of Room 108, 413 Granville Street, in the City of Vancouver, in the Province of British Columbia, has been appointed liquidator of the said Company.

Dated at Vancouver, B.C., this 23rd day of May, 1947.

696-my29 MELVILLE F. THOMSON,
Liquidator.

“COMPANIES ACT.”

NOTICE is hereby given that Brander Transportation, Limited, whose registered office is situate at Suite 129, Merchants Exchange Building, 815 Hastings Street West, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “Brander-Quinnell Motors Limited,” at the expiration of four weeks from the date of this notice.

Dated this 5th day of June, 1947.

750-je5 S. W. TAYLOR,
Registrar of Companies.

IN THE SUPREME COURT OF
BRITISH COLUMBIA.

In the Matter of the “Companies Act,” R.S.B.C. 1936, Chapter 42, and in the Matter of the Intermountain Guarantee Capital, Limited (in Liquidation).

NOTICE is hereby given that pursuant to section 222 of the “Companies Act” a general meeting of the Intermountain Guarantee Capital, Limited, will be held at 709 Bank of Toronto Building, 1405 Douglas Street, Victoria, B.C., on Wednesday, the 2nd day of July, 1947, at the hour of 3 o’clock in the afternoon, for the purpose of laying before the meeting the liquidator’s account of the winding-up of the company.

Dated at Victoria, B.C., this 30th day of May, 1947.

808 Bank of Toronto Building,
1405 Douglas Street, Victoria, B.C. G. O. CUMPSTON,
Liquidator.

733-je5

“INSURANCE ACT.”

NOTICE is hereby given that the Monument Insurance Company, Limited, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “Insurance Act” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

749-je5 S. W. TAYLOR,
Superintendent of Insurance.

MISCELLANEOUS.

“ COMPANIES ACT.”

TWIN CEDARS FARM, LIMITED.

NOTICE is hereby given that by a special resolution, passed on the 21st day of May, 1947, Twin Cedars Farm, Limited, whose registered office is 410 Seymour Street, Vancouver, B.C., resolved to wind up voluntarily, and appointed Stuart H. Gilmour, solicitor, of 410 Seymour Street, Vancouver, B.C., as liquidator.

Dated at Vancouver, B.C., this 21st day of May, 1947.

STUART H. GILMOUR,
677-my29Liquidator.

“ COMPANIES ACT.”

ST. CLAIR TOWING COMPANY, LIMITED.

NOTICE is hereby given that the above-named Company, by special resolution passed on May 8th, 1947, resolved to wind up voluntarily, and the undersigned was appointed as liquidator.

S. A. G. CURRY,
635-my22Liquidator.

“ COMPANIES ACT.”

QUALICUM FARM, LIMITED (IN VOLUNTARY LIQUIDATION).

TAKE NOTICE that by resolution dated May 30th, 1947, Qualicum Farm, Limited, has decided to wind up voluntarily under the provisions of the “ Companies Act ” of British Columbia.

Dated at Vancouver, B.C., this 10th day of June, 1947.

T. IAN GIBSON,
Room 307, 744 Hastings Street West,
Vancouver, B.C.785-je12Liquidator.

NOTICE.

FRANCES HENRIETTA GODFREY, DECEASED.

NOTICE is hereby given that all persons having claims against the estate of Frances Henrietta Godfrey, of the City of Sierra Madre, in the State of California, one of the United States of America, who died on the 23rd day of April, 1947, are required, on or before the 26th day of August, 1947, to deliver or send by prepaid letter full particulars of their claims, duly verified, to The Royal Trust Company, Vancouver, the executor of the will of the said deceased.

And take notice that after the last-mentioned date the said executor will proceed to distribute the assets of the said deceased among the persons entitled thereto, having regard only to the claims of which it shall then have had notice.

Dated the 10th day of June, 1947.

THE ROYAL TRUST COMPANY,
By REID, WALLBRIDGE & COMPANY,
525 Seymour Street, Vancouver, B.C.777-je12Its Solicitors.

“ INSURANCE ACT.”

NOTICE is hereby given that the Cornhill Insurance Company, Limited, has appointed Herbert Richard Fullerton, of Vancouver, as its attorney for the purposes of the “ Insurance Act ” in place of Carroll Forest Fader, of Vancouver.

Dated this 31st day of May, 1947.

S. W. TAYLOR,
749-je5Superintendent of Insurance.

MISCELLANEOUS.

“ COMPANIES ACT.”

NOTICE is hereby given that Macleod’s, Limited, changed its name on the 5th day of June, 1947, to the name “ Okanagan Credits Limited.”

S. W. TAYLOR,
759-je12Registrar of Companies.

“ COMPANIES ACT.”

CANADIAN PACIFIC OIL CO. OF BRITISH COLUMBIA, LIMITED (IN LIQUIDATION).

NOTICE is hereby given that a general meeting of the above-mentioned Company will be held at 202 Pacific Building, 744 Hastings Street West, Vancouver, B.C., on Tuesday, the 15th day of July, 1947, at the hour of 2.30 o’clock in the afternoon for the purpose of receiving the accounts and final report of the liquidator and any explanations that may be required thereof, and for the further purpose of passing a resolution regarding the disposition of the books and records of the Company and as to the discharge of the liquidator.

Dated at Vancouver, B.C., this 12th day of June, 1947.

EDNA WARD,
792-je19Liquidator.

“ COMPANIES ACT.”

I HEREBY CERTIFY that there have this day been registered pursuant to the “ Companies Act,” an office copy of an order of the Honourable Mr. Justice MacFarlane, dated the 27th day of May, 1947, confirming wholly a special resolution of the Philbrook, Butler & Company, Limited, for the alteration of the objects of the Company, and a copy of memorandum of association of the Company as altered.

The objects of the Company have been extended by the addition of the following clauses:—

(h.) To conduct, manage, operate, engage in and carry on business as contractors and builders of any and all types of buildings, works, plants, factories, houses, shops, stores, wharves, jetties, and to recondition, alter, reconstruct, repair, remodel, renovate or otherwise deal with any such buildings, structures or premises:

(i.) To purchase or otherwise acquire any and all types and kinds of building materials, hardware, furniture and furnishings:

(j.) To buy and sell and otherwise deal in land or real property either improved or unimproved:

(k.) To manufacture any or all types and kinds of building material, hardware, paint, wood, plastics, metals, furniture, fabrics, or other materials and to buy or sell the same.

Given under my hand and seal of office at Victoria, Province of British Columbia, this eleventh day of June, one thousand nine hundred and forty-seven.

[L.S.]S. W. TAYLOR,
788-je19Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that O’Brien, Gourlay, Limited, whose registered office is situate at 601, 207 Hastings Street West, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ O’Brien Advertising Limited ” at the expiration of four weeks from the date of this notice.

Dated this 19th day of June, 1947.

W. L. LLEWELLYN,
915-je19Deputy Registrar of Companies.

MISCELLANEOUS.

“ COMPANIES ACT.”

NOTICE is hereby given that Ray’s Superior Stores, Ltd., changed its name on the 5th day of June, 1947, to the name “ Superior Food Stores Ltd.”

759-je12

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that C. C. Howell, Ltd., changed its name on the 5th day of June, 1947, to the name “ Consumers Agencies Ltd.”

759-je12

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Roughton & Leslie, Ltd., changed its name on the 5th day of June, 1947, to the name “ Dalton & Roughton Ltd.”

759-je12

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

In the Matter of the “ Companies Act,” R.S.B.C. 1936, and Amending Acts and in the Matter of “ Lorne Campbell, Ltd.”

Notice of appointment of Liquidator in a Voluntary Winding-up.

NOTICE is hereby given that the undersigned, Lorne Elliott Campbell, of 4337 Parker Street, in the City of Vancouver, in the Province of British Columbia, by a resolution passed on the 9th day of April, 1947, has been appointed liquidator of Lorne Campbell, Ltd.

Dated this 9th day of April, 1947.

736-je5

LORNE CAMPBELL,
Liquidator.

“ COMPANIES ACT.”

SIDNEY INLET MINING COMPANY, LIMITED
(NON-PERSONAL LIABILITY).

NOTICE is hereby given that by a special resolution passed on the 31st day of May, 1947, Sidney Inlet Mining Company, Limited (Non-Personal Liability), resolved to wind up voluntarily, and appointed Frederick Field, of Vancouver, B.C., as liquidator.

Dated at Vancouver, B.C., this 6th day of June, 1947.

776-je12

FREDERICK FIELD,
Liquidator.

“ COMPANIES ACT.”

NOTICE is hereby given that Vald’or, Limited, changed its name on the 5th day of June, 1947, to the name “ Banner Woodcrafts Ltd.”

759-je12

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

QUADLING HOTEL, LIMITED.

NOTICE is hereby given that an application will be made to the Presiding Judge in Chambers of the Supreme Court of British Columbia at the Court-house, Vancouver, B.C., on the 30th day of June, 1947, at 10 a.m. for an order restoring the Quadling Hotel, Limited, to the Register of Companies.

Dated at Vancouver, B.C., this 6th day of June, 1947.

768-je12

J. FRED DOWNS,
Solicitor for Quadling Hotel, Limited.

MISCELLANEOUS.

“ COMPANIES ACT.”

NOTICE is hereby given that Canadian Ice Machine Company, Limited, has appointed John Bews, of Vancouver, B.C., as its attorney for the purposes of the “ Companies Act ” in place of J. Horace Sinclair.

Dated this 6th day of June, 1947.

771-je12

W. L. LLEWELLYN,
Deputy Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given, pursuant to subsection (5) of section 205 of the “ Companies Act ” that McKim Poultry Farm, Limited, was on the date of this notice struck off the register and dissolved.

Dated this 19th day of June, 1947.

915-je19

W. L. LLEWELLYN,
Deputy Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that Columbia Woods, Ltd., changed its name on the 22nd day of May, 1947, to the name “ Columbia Furniture Limited.”

686-my29

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that G. W. Sadler Company, Limited, has appointed David Nicoll, of Vancouver, B.C., as its attorney for the purposes of the “ Companies Act ” in place of M. R. Worth, of Vancouver, B.C.

Dated this 23rd day of May, 1947.

697-my29

S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

I HEREBY CERTIFY that there have this day been registered, pursuant to the “ Companies Act,” an office copy of an order of The Honourable The Chief Justice, dated the 14th day of May, 1947, confirming wholly a special resolution of the Fordyce Auto Finance, Ltd., for the alteration of the objects of the Company, and a copy of the memorandum of association of the Company as altered.

The objects of the Company have been extended by the addition of the following clause:—

“ To transact all kinds of agency business, to negotiate loans, to finance investments, to advance money on the security of stocks, shares, motor-cars and other personal property.”

Given under my hand and seal of office at Victoria, Province of British Columbia, this twenty-second day of May, one thousand nine hundred and forty-seven.

686-my29

[L.S.] S. W. TAYLOR,
Registrar of Companies.

“ COMPANIES ACT.”

NOTICE is hereby given that M.B. King Lumber Company (North Shore), Limited, whose registered office is situate at 614 Pender Street West, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name “ M.B. King Lumber Company Limited ” at the expiration of four weeks from the date of this notice.

Dated this 29th day of May, 1947.

686-my29

S. W. TAYLOR,
Registrar of Companies.

ATTORNEY-GENERAL.

COURT OF APPEAL.

In the Matter of the "Constitutional Questions Determination Act," Chapter 50, R.S.B.C. 1936, and in the Matter of the Esquimalt and Nanaimo Railway Company.

THE LAW COURTS,
VANCOUVER, B.C.

To His Honour

The Lieutenant-Governor in Council,
Parliament Buildings,
Victoria, B.C.

PURSUANT to the provisions of the "Constitutional Questions Determination Act" (chapter 50, R.S.B.C. 1936) the Court of Appeal hereby certifies its opinion upon the questions herein stated as referred to it by the Lieutenant-Governor in Council, and relating to the Esquimalt and Nanaimo Railway Company Land Grant from the Dominion of Canada on 21st April, 1887.

The Court hearing the said Reference Questions was constituted as follows:—

The Honourable Mr. Justice O'Halloran (Presiding);

The Honourable Mr. Justice Sidney Smith;
The Honourable Mr. Justice Bird.

Question 1.—"The expression 'land' wherever it occurs herein shall mean 'timber land' as defined in the 'Taxation Act.'" Was the said Commissioner right in his finding that "there never was any contractual relationship between the provincial government and the contractors or the Railway Company in relation to the transfer of the Railway Belt to the Railway Company"?

Answer.—The answer is in the affirmative; the Honourable Mr. Justice Sidney Smith dissenting.

Question 2.—If there was a contract, would any of the legislation herein outlined, if enacted, be a derogation from the provisions of the contract?

Answer.—The Honourable Mr. Justice O'Halloran would answer in the negative, subject to his answer to Reference Question 7. The Honourable Mr. Justice Sidney Smith would answer in the affirmative. The Honourable Mr. Justice Bird would answer in the negative.

Question 3.—Was the said Commissioner right in his finding that "There is no contract between the Province and the company," which would be breached by the imposition of the tax recommended by the Commissioner?

Answer.—The answer is in the affirmative; the Honourable Mr. Justice Smith dissenting.

Question 4.—Would a tax imposed by the Province on timber, as and when cut upon lands in the Island Railway Belt, the ownership of which is vested in a private individual or corporation, the tax being a fixed sum per thousand feet board measure in the timber cut, be ultra vires of the Province?

Answer.—The answer is in the affirmative.

Question 5 (but numbered six in the Order in Council).—Is it within the competence of the Legislature of British Columbia to enact a Statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada and containing provisions substantially as follows:—

(a.) When land in the belt is used by the railway company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, the owner thereof shall thereupon be taxed upon such land as and when merchantable timber is cut and severed from the land:

(b.) The tax shall approximate the prevailing rates of royalty per thousand feet of merchantable timber:

(c.) The owner shall be liable for payment of the tax:

(d.) The tax until paid shall be a charge on the land.

Answer.—The answer is in the affirmative; the Honourable Mr. Justice Sidney Smith dissenting.

Question 6 (but numbered 5 in the Order in Council).—Is it within the competence of the Legislature of British Columbia to enact a Statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada and containing provisions substantially as follows:—

(a.) The tax shall apply only to land in the belt when used by the railway company for other than railroad purposes, or when leased, occupied, sold, or alienated:

(b.) When land in the belt is used by the railway company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, it shall thereupon be assessed at its fair market value:

(c.) The owner of such land shall be taxed on the land in a percentage of the assessed value, and the tax shall be a charge on the land:

(d.) The time for payment of the tax shall be fixed as follows:

(i.) Within a specified limited time after the assessment, with a discount if paid within the specified time;

(ii.) Or at the election of the taxpayer made within a specified time after assessment, by paying each year on account of the tax a sum that bears the same ratio to the total tax as the value of the trees cut during that year bears to the assessed value of the land.

Answer.—The answer is in the affirmative; the Honourable Mr. Justice Sidney Smith dissenting.

Question 7.—Is the Esquimalt and Nanaimo Railway Company liable to the tax (so-called) for forest protection imposed by section 123 of the "Forest Act," being chapter 102 of the "Revised Statutes of British Columbia, 1936," in connection with its timber lands in the Island Railway Belt acquired from Canada in 1887? In particular does the said tax (so-called) derogate from the provisions of section 22 of the aforesaid Act of 1883?

Answer.—The answer to the first part of the Question is in the affirmative; the Honourable Mr. Justice O'Halloran dissenting. The answer to the second part of the Question is in the negative; the Honourable Mr. Justice O'Halloran dissenting.

Attached hereto are the reasons given in support of the opinion of the Court.

On the 4th June, 1947, the Court announced that its opinion would be forwarded to Your Honour on Tuesday, the 10th June, 1947; and that such opinion would be announced in open Court on Thursday, the 12th June, 1947. By section 7 of the Constitutional Questions Determination Act, supra, the opinion of the Court "shall be deemed a judgment of the Court of Appeal"; and section 25 of the Court of Appeal Act (chapter 57, R.S.B.C. 1936 and amendments) requires that all judgments of the Court of Appeal shall be delivered in open Court.

Certified at the Law Courts, Vancouver, British Columbia, on Tuesday, the 10th June, 1947.

C. H. O'HALLORAN, J.A.
(Presiding.)

SIDNEY SMITH, J.A.

H. I. BIRD, J.A.

REASONS FOR OPINION OF THE HONOURABLE
MR. JUSTICE O'HALLORAN.

In this Reference the Lieutenant-Governor in Council seeks the opinion of the Court of Appeal upon whether the Province is legally competent to tax timber land (Questions 5 and

6), in the Esquimalt and Nanaimo Railway belt on Vancouver Island, or to tax the timber when severed from such lands (Question 4), if, in the words of section 22 of the Settlement Act of 1883 (C. 14 of the Provincial Statutes of 1884, assented to 19th December, 1883) the said lands,

are used by the Company (viz., the E. & N. Railway Company) for other than railroad purposes, or leased, occupied, sold or alienated.

And, if the Province is so competent to any degree, the opinion of the Court is sought also upon whether the imposition of a tax in any form reflected in the Reference questions, would derogate from, or be in breach of, any contract between the Province and the E. & N. Railway Company (Questions 1, 2, and 3) in relation to the transfer of the railway belt to the E. & N. Railway Company. The Court's opinion is asked as well upon the liability of the E. & N. Railway Company to contribute to the Provincial forest protection fund (Question 7).

Purchasers of E. & N. Railway Company timberlands have not been subject to Provincial royalties in the timber cut thereon. Between 1897 and 1944, the E. & N. Railway Company sold 763,565 acres of timberland containing 7,023,974,655 feet of timber, for which it received \$14,814,972.69 (see para. 3—Agreed Statement of Facts).

After an extensive investigation into "The Forest Resources of British Columbia" under the Provincial "Public Inquiries Act," the sole Commissioner (the Honourable Gordon McGregor Sloan, the Chief Justice of British Columbia), in his comprehensive and historic report to the Provincial Government of December, 1945, cited an authoritative estimate (Sloan Report, p. 180) that if purchasers of timber lands from the E. & N. Railway Company had been required to pay the prevailing royalties on timber cut therefrom during the ten years preceding 1946, the Crown Provincial would have received during that period an annual revenue of between \$750,000.00 and \$800,000.00 and would also receive substantial revenues from this source in the future.

The learned Commissioner gave his considered view (Sloan Report, p. 184),

In my opinion it is in the public interest that a severance tax be imposed upon all timber cut upon lands of the Railway Company after the same are sold or otherwise alienated by it. I do not recommend that this tax apply to lands already sold by the Company. The amount of the tax should I think, approximate prevailing rates of royalty.

Since Counsel for the E. & N. Railway Company before him questioned the legal competence of the Provincial Legislature to impose this taxation, the learned Commissioner recommended further that appropriate steps be taken by the Crown to have the matter determined in the Courts. The Reference Questions are now set out in their final form as amended during the hearing before this Court:—

(The expression "land" wherever it occurs herein shall mean "timber land" as defined in the "Taxation Act.")

1. Was the said Commissioner right in his finding that "there never was any contractual relationship between the provincial government and the contractors or the Railway Company in relation to the transfer of the Railway Belt to the Railway Company"?

2. If there was a contract, would any of the legislation herein outlined, if enacted, be a derogation from the provisions of the contract?

3. Was the said Commissioner right in his finding that "There is no contract between the Province and the company," which would be breached by the imposition of the tax recommended by the Commissioner?

4. Would a tax imposed by the Province on timber, as and when cut upon lands in the Island Railway Belt, the ownership of which is vested in a private individual or corporation, the tax being a fixed sum per thousand feet board measure in the timber cut, be ultra vires of the Province?

5. (but numbered six in the Order in Council) Is it within the competence of the Legislature of British Columbia to enact a Statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada and containing provisions substantially as follows:

(a.) When land in the belt is used by the railway company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, the owner thereof shall thereupon be taxed upon such land as and when merchantable timber is cut and severed from the land:

(b.) The tax shall approximate the prevailing rates of royalty per thousand feet of merchantable timber:

(c.) The owner shall be liable for payment of the tax:

(d.) The tax until paid shall be a charge on the land.

6. (but numbered five in the Order in Council) Is it within the competence of the Legislature of British Columbia to enact a Statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada and containing provisions substantially as follows:

(a.) The tax shall apply only to land in the belt when used by the railway company for other than railroad purposes, or when leased, occupied, sold, or alienated:

(b.) When land in the belt is used by the railway company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, it shall thereupon be assessed at its fair market value:

(c.) The owner of such land shall be taxed on the land in a percentage of the assessed value, and the tax shall be a charge on the land:

(d.) The time for payment of the tax shall be fixed as follows:

(i.) Within a specified limited time after the assessment, with a discount if paid within the specified time;

(ii.) Or at the election of the taxpayer made within a specified time after assessment, by paying each year on account of the tax a sum that bears the same ratio to the total tax as the value of the trees cut during that year bears to the assessed value of the land.

7. Is the Esquimalt and Nanaimo Railway Company liable to the tax (so-called) for forest protection imposed by section 123 of the "Forest Act," being chapter 102 of the "Revised Statutes of British Columbia, 1936," in connection with its timber lands in the Island Railway Belt acquired from Canada in 1887? In particular does the said tax (so-called) derogate from the provisions of section 22 of the aforesaid Act of 1883?

It will be noted that the Reference Questions do not mention "severance tax" as such. The learned Commissioner did not define the term "severance tax" as used in his recommendation quoted supra. In the absence of a definition, I conclude the term was employed in a wide and general sense, that is to say, it was not confined to any one specific or technical kind of tax to be known as a "severance tax," but was intended to embrace any and all kinds of taxes within the legal competence of the Province to impose, once the timberlands lose the exemption from taxation found in section 22 of the Settlement Act, 1883. This is reflected in the form of the Reference questions, which are framed flexibly enough to explore the various avenues of Provincial competence to tax the timberlands without invading the exemption from taxation in section 22 supra.

This is confirmed by the following excerpts from the letter written by the learned Commissioner to the Attorney-General of the Province on 22 November, 1946 (and filed as a part of the Reference material by Order dated 5 March, 1947):

I have considered the form and scope of the questions submitted and wish to advise you that they are fully in accord with the recommendations contained in my report on the Forest Resources of British Columbia, and adequately place the constitutional and other questions involved before the Court for determination.

I might mention that the term "severance tax" appearing in the Report was not used by me in any technical or narrow legal sense. Nor was its use intended to restrict the Government from seeking judicial determination of the constitutional competence of any form of taxation legislation within the spirit and intendment of my recommendations.

In other words, the learned Commissioner employed the term "severance tax" not to restrict the nature of the tax to be imposed, but to describe the time of its collection.

The submissions of Counsel for the Province supporting the competence of the taxes described in the Reference questions and denying the existence of any contract therein described, were opposed in this Court by Counsel for the E. & N. Railway Company and by Counsel for Alpine Timber Company Limited, a Company which in the past has purchased tax free timber land from the E. & N. Railway Company, and because of the locality in which it carries on its operations will likely require to purchase more timberlands from the E. & N. Railway Company in the future. Counsel for the Dominion adopted the submissions put forward on behalf of the E. & N. Railway Company and Alpine Timber Company Limited.

REFERENCE QUESTION ONE:

Was the said Commissioner right in his finding that "there never was any contractual relationship between the Provincial Government and the contractors or the Railway Company in relation to the transfer of the Railway Belt to the Railway Company"?

A skeleton statement of facts is now given to indicate the foundation for the Reference questions, and to point to the nature of the contract alleged to exist by Counsel opposing the submissions of the Province.

On 20 August, 1883, Robert and James Dunsmuir and associates (hereafter called "the contractors") agreed in writing with the Dominion Government (Doc. vol. p. 42) to incorporate the Esquimalt and Nanaimo Railway Company and to construct, maintain and work continuously a railway and telegraph line from Esquimalt to Nanaimo, in consideration, inter alia, of a cash subsidy of \$750,000.00 and a land subsidy and grant of some 1,900,000 acres on Vancouver Island, which the Dominion was to receive from the Province, in compliance with the Terms of Union when the Province entered Confederation.

By para. 15 of that agreement between the Dominion and the contractors (Doc. vol. p. 45) the Dominion and the contractors agreed that the subsidy lands and the timber etc. rights therewith were "subject in every respect to the several clauses, provisions and stipulations referring to or affecting the same respectively," contained in a document there described as a "draft bill" to be passed by the Provincial Legislature. The contract issue raised in this first Reference question turns mainly upon section 22 of the said "draft bill" (which later became the Settlement Act of 1883), reading (Doc. vol. p. 54);

22. The lands to be acquired by the company (the E. & N. Ry.) from the Dominion Government for the construction of the Railway shall not be subject to taxation, *unless and until the same are used by the company, for other than railroad purposes, or leased, occupied, sold, or alienated.* (The italics are mine.)

The contractors agreed with the Dominion that the said agreement and the "draft bill" were to be placed in the hands of the Dominion agent (The Hon. J. W. Trutch), to be held by him in escrow until the Dominion Parliament should ratify the agreement with the contractors and the Provincial Legislature should enact the "draft bill" (Doc. Vol. 45, 46, and 109). The Province passed the "draft bill," which became the Settlement Act (Doc. Vol. p. 47) assented to 19 December, 1883, ("An Act

relating to the Island Railway, the Graving Dock and Railway Lands of the Province"—C. 14, of 47 Vic. Provincial Statutes of 1884). The Dominion passed a Settlement Act of similar name (Doc. Vol. p. 56) assented to 19 April, 1884, ratifying in para. 2 thereof (Doc. Vol. p. 59) the aforesaid agreement with the contractors. The railway was built, the cash subsidy paid and on 21 April, 1887, under the Great Seal of Canada the Dominion by Letters Patent granted unto the Esquimalt and Nanaimo Railway Company all the subsidy lands, (Doc. Vol. p. 70).

Neither the agreement between the Dominion and the contractors on 20 August, 1883, nor the Dominion Settlement Act of 1884 mentioned in specific terms provincial taxation of the subsidy lands forming the E. & N. Railway belt. But specific mention thereof is found in section 22 of the Provincial Settlement Act of 1883, which was section 22 of the "draft bill" the contractors and the Dominion had before them in the course of their negotiations which led to the above agreement of 20 August, 1883. The learned Commissioner concluded (Sloan Report p. 179) that "there never was any contractual relationship between the Provincial Government and the contractors in relation to the transfer of the Railway Belt to the Railway company"; and again (Sloan Report p. 183) "there is no contract between the Province and the Company." Counsel for the Province upheld that finding, but Counsel respectively for the E. & N. Railway Company and Alpine Timber Co. Ltd., with the general concurrence of Counsel for the Dominion, submitted that the holding out of the "draft bill" and enactment of the Settlement Act of 1883, and in particular section 22 thereof, was an offer by the Province to the contractors which the latter accepted when they agreed with the Dominion to build the railroad and actually constructed it.

That is to say, the "draft bill" and in particular section 22 thereof is put forward as an offer by the Province to the contractors substantially in this form, "if you will build the railway upon the Dominion terms of payment in money and land, we (the Province) will exempt those lands from taxation in the language of section 22." The question therefore is, did the Province at any time during the period 1883-1887, enter into a contract with the contractors or the E. & N. Railway Company in the terms of section 22 of the "draft bill"? That is the contract urged by Counsel supporting the contract theory. That is the contract to which the present Reference question relates. Section 22 exempts the lands from taxation while they are owned by the E. & N. Railway Company. But section 22 states specifically that exemption ceases to exist as and when the lands are used by the E. & N. Railway Company for other than railroad purposes, or are leased, occupied, sold or alienated.

This preliminary analysis invites reference to three things. The first is that we are not concerned with section 22 in its purely statutory status. It stands as a statutory provision in the same way as any other statutory provision, viz., until it is amended or repealed. But the contract argument aims to give it more lasting virtue, viz., that it reflects a contract between the Province and the contractors that it would not be amended or repealed except as a breach of contract with consequential remedies to the contractors. The second feature is that the only contract set up is in the terms of section 22. No one has argued in support of a contract that the Province would not tax the lands once they are sold by the E. & N. Railway Company or "used for other than railroad purposes." That appears very clearly from the factum of Counsel for the E. & N. Railway Company at pp. 2, 12, 15 and 17. It will be discussed further in Reference question two.

In the third place Counsel for the Province raised the point that the conduct of the E. & N. Railway Company in holding out the lands for sale over a period of years and selling these lands during that period (see Agreed Statement of Facts) was and is in itself a use of the lands for other than railroad purposes. But since the taxation questions in this Reference (excepting question seven in another aspect) are directed only to taxation of timberlands which the E. & N. Railway Company may sell in the future, I find no occasion to attempt to decide that question in this Reference. For the purpose of this Reference Counsel for the Province upheld section 22 as a valid statutory enactment but submitted that neither its language nor its intent continued immunity from taxation to lands after they have been sold by the E. & N. Railway Company.

I have reached the conclusion that the submissions of Counsel for the Province must be upheld that there was no contract between the Province and the E. & N. Railway Company or the contractors in the terms of section 22 of the Settlement Act of 1883 or otherwise in relation to the transfer of the E. & N. Railway belt to the E. & N. Railway Company. Appreciation of the points now to be discussed is aided by an understanding of some British Columbia history. Although the Province formally entered Confederation on the 20 July, 1871, nevertheless because of unfulfilled promises by the Dominion, it is sometimes said that its entry did not become a practical reality until the passing of the Settlement Act of 1883.

The Sloan Report, pp. 173-179, *The Year Book of British Columbia, 1897*, at pp. 47-66, and copies of official documents in the Document Volume before the Court are helpful references. The latter at pp. 94-113 includes in relevant part a Report by His Honour Judge Eli Harrison to the Provincial Government on 4 January, 1901, relating to the Settlers' Rights question in the E. & N. Railway land belt. That Report sets out in chronological order many of the events with which we are immediately concerned. It was an official investigation some seventeen years after the Settlement Act, 1883, at a time when many of the chief actors were still living. It discloses no hint of any contract between the Province and the contractors concerning the present subject-matter.

The grant of the subsidy lands by the Province to the Dominion was in compliance with the agreement of the Province in the Terms of Union when the Province entered Confederation on 20 July, 1871. In my opinion, for reasons to be stated, the Provincial "draft bill" containing section 22 referred to in the agreement between the Dominion and the contractors on 20 August, 1883, was not an offer by the Province to the contractors, but was in historical truth an acceptance by the Province of the offer the Dominion made to the Province on 5 May, 1883, and which acceptance the Dominion produced to the contractors on 20 August, 1883, to induce them to enter into the agreement with the Dominion of that date to build the railway, and as an assurance to the contractors that the Dominion could and would carry out the terms of the agreement it was then negotiating with them.

The "draft bill" has been put forward as if it had been produced by the Province to the contractors as an offer by the Province to them, that the Province would provide the subsidy lands tax free if the contractors would enter into the agreement with the Dominion. Much might be said in favour of this submission if there was any evidence to support it. It is founded upon a theory of what might have happened under different circumstances. But examination of the historical setting and the events which occurred brings to light no factual basis which supports the existence of a contract, and see Doc. Vol. pp. 98-106. The sur-

rounding circumstances are unfavourable to the contract theory. Examination of subsequent events fails to support the existence of a contract. While, if a contract did exist, it is extremely unlikely it would come to light for the first time some sixty years after the important events took place, I shall take nothing for granted, and will examine all the relevant conditions and circumstances with some particularity.

Under section 11 of the Terms of Union (Sloan Report 176) the Dominion undertook "to secure the construction" of a railway from "the Pacific towards the Rocky Mountains," etc. (in 1873 Esquimalt was fixed as the Pacific terminus—see Doc. Vol. pp. 5, 6, 13, and 97), and British Columbia agreed (Doc. Vol. p. 7):

To convey to the Dominion Government, in trust, to be appropriated in such manner as the Dominion Government may deem advisable in furtherance of the construction of the said railway . . . public lands . . . not to exceed . . . twenty miles on each side of the said line . . .

Nothing was said there about the taxes upon such lands. So long as the lands would be held by the Dominion, section 125 of the B.N.A. Act, 1867, would exempt them automatically from provincial taxation. But if the builders of the railway were to accept these lands from the Dominion in whole or in part as a subsidy, it must be apparent some question regarding tax exemption would be bound to arise. These lands were to be appropriated in such manner as the Dominion might "deem advisable in the furtherance of the construction of the Railway." If the Dominion had not thereby the power to stipulate the rate of taxation or the tax exemption these lands should enjoy when held by the builders of the railroad, it was at least clothed with a potent bargaining power to that end.

The Province continued ready and willing to give the land grant to the Dominion if the latter would secure the construction of the railroad. In 1882, apparently dissatisfied with the Dominion's delays (Doc. Vol. p. 106) the Province attempted to take advantage of a local project to build a railroad from Esquimalt to Seymour Narrows. By the "Vancouver Land and Railway Company Act," C. 15 of the Statutes of 1882, assented to 12 April, 1882 (the "Clement Bill") that Company was authorized to construct the railroad (Doc. Vol. pp. 24 and 106). The Company was required to deposit \$250,000.00 security. As against such deposit and the completion of the railroad the Province made provision in the "Clement Bill" for a grant to the Company of 1,900,000 acres on Vancouver Island which were to be (Sec. 21, Doc. Vol. p. 28),

free from Provincial taxation until they are either leased, sold, occupied, or in any way alienated.

The Vancouver Land and Railway Company failed to deposit the required security. The Province approached the Dominion again in February, 1883, (Doc. Vol. 10-14) for settlement of the three outstanding problems, viz., the Mainland Railway lands, the Graving Dock and the Island Railway. On 5 May, 1883, the Dominion submitted proposals to the Province for settlement of the three questions, (Doc. Vol. p. 17). In respect to the Island Railway, the Dominion proposed that if the Province would grant the Dominion portions of the lands described in the "Clement Bill" supra, (to which statute the Dominion referred specifically), and would procure the incorporation of certain persons to be designated by the Dominion to build the railway from Esquimalt to Nanaimo, the Dominion would appropriate the said lands and \$750,000.00 cash to the company so incorporated to build the Railway. If the Province accepted, the Dominion stipulated that the acceptance should be ratified by the Provincial Legislature in full settlement of all British Columbia claims against the Dominion.

The Province accepted the Dominion offer within three days (Doc. Vol. p. 18) and passed an Act accordingly, assented to on 12 May, 1883, known as "An Act relating to the Island Railway, the Graving Dock and Railway Lands of the Province," C. 14 of the Statutes of 1883 (Doc. Vol. p. 30). It is important to note here that the enactment of this statute on 12 May as appears from its opening lines (Doc. Vol. p. 30) was the acceptance of the Dominion's offer of 5 May, which specifically stipulated that the acceptance be ratified by the Provincial Legislature. In that statute was contained, inter alia, the grant of the Vancouver Island lands to the Dominion and also the exact equivalent of section 22 supra (Doc. Vol. p. 36) which amplified somewhat the tax exemption clause in the "Clement Bill" of 1882. It thus becomes clear that the exemption from taxation which was put forward in this Court as an offer by the Province to the contractors on 20 August, 1883, was instead, part of the acceptance by the Province on 12 May, 1883, of the Dominion's offer of settlement made 5 May, 1883.

It is true nothing was said in the Dominion's offer of 5 May, 1883, regarding exemption from taxation. But the implication is too strong to be disregarded that the Province had come to consider exemption from taxation as an expected and essential feature of the Land Grant. It was plainly so treated in the "Clement Bill" in 1882. It is evident from the terms of its offer of 5 May, 1883, that the Dominion was familiar with the provisions of the "Clement Bill." In its negotiations with the Province in May 1883, the Dominion would naturally look for no less than the Province was willing to give the Vancouver Land and Railway Company in 1882. Any group considering a land subsidy as an inducement to build a railway would naturally expect some relief from taxation in respect to the subsidy lands until they were sold, or until a named period would expire. In any event, the exemption appeared in the Act of 12 May, 1883, not as an offer to any one, but clearly as part of the Province's acceptance of the Dominion's offer of 5 May, 1883.

The Dominion desired some changes in the terms of the acceptance of the Province as contained in the Act of 12 May, 1883. The Dominion did not wish to make the railway a Dominion government work, which it claimed was the effect of the Act of 12 May, 1883, and see the Harrison report (Doc. Vol. p. 109),

On the 23 June, 1883, (it) appointed Sir Alexander Campbell to personally communicate with the Provincial Government on various questions unsettled between the two governments, and to urge a speedy meeting of the Provincial Legislature to amend Chapter 14 of 1883 (viz., the Act of 12 May); and to communicate with Mr. Dunsmuir or other capitalists desirous of forming a Company to construct the railway.

It is to be noted that the Dominion agent was to communicate with Mr. Dunsmuir concerning construction of the railway. Nowhere was it suggested that the Province was to communicate with Mr. Dunsmuir in that respect, although Mr. Dunsmuir was then a member of the Provincial Legislature (Doc. Vol. p. 107). It was the obligation of the Dominion under the Terms of Union and embodied in its offer to the Province of 5 May, 1883, that it would secure the construction of the railway. The Province since 1871 had been holding the Dominion firmly to that obligation, and it is inconsistent with the historical setting and the trend of events to suggest now, that the Province in 1883 suddenly embarked on a course of conduct which would have relieved the Dominion from that obligation.

The Province was able to agree to the changes in the Act of 12 May, 1883, imposed by the Dominion and they were embodied in the memorandum of agreement which the two Governments signed on 20 August, 1883 (Doc. Vol.

pp. 38 and 109). The Provincial Act of 12 May, 1883, as amended in red lines by the Dominion representative and containing section 22 was then accepted as the final expression of the terms of the Settlement Agreement between the Dominion and the Province. That Settlement Agreement was to become operative when ratified by the Dominion Parliament and the Provincial legislature. Para. 4 thereof (Doc. Vol. p. 38) reads:

4. The contract shall be provisionally signed by Sir Alexander Campbell on behalf of the Minister of Railways and Canals, but is to be deposited with Mr. Trutch (the Dominion Agent) awaiting execution by delivery until the necessary legislative authority shall have been given as well by the Parliament of the Dominion as by the Legislature of British Columbia.

The "contract" mentioned therein in my view must necessarily refer to the agreement between the Dominion and the contractors of the 20 August, 1883, which a careful study of the surrounding circumstances satisfies me must have been signed subsequently and most probably later the same day by the Dominion representative and the contractors. The agreement between the Dominion and the Province indicates the Province knew the Dominion was subsequently entering into an agreement with the contractors and that before the Dominion entered into that subsequent agreement with the contractors it was essential that the Dominion should first settle finally its long standing differences with the Province.

Para. 4 above cited of the agreement between the Dominion and the Province, was the assurance by the Dominion to the Province, that in consideration of what the Province expressed itself willing to do in the proposed "Settlement Act" (that is, the Act of 12 May, 1883, plus the Dominion amendments to which the Province agreed on 20 August, 1883, to be introduced and passed in the Provincial Legislature), and which included section 22, the Dominion would secure the construction of the Railway as it was required to do under the Terms of Union, by entering into the agreement with its contractors. But as a condition essential and precedent to its doing so, the Dominion required the most complete assurance (short of legislative ratification not then immediately possible) from the Province that the latter would grant the Vancouver Island lands to the Dominion according to the terms contained in the Settlement Act, one of which terms was section 22. It is manifest the Dominion could not have entered into its agreement with the contractors of 20 August, 1883, until it had obtained final assurance from the Province that it would receive title to the subsidy lands from the Province in accordance with the terms of the "draft bill," of which section 22 was one.

With this background it is easier to understand para. 15 of the agreement between the Dominion and the contractors of 20 August, 1883, reading (Doc. Vol. p. 45):

15. The land grant . . . shall be subject in every respect to the several clauses, provisions and stipulations referring to or affecting the same respectively, contained in the aforesaid Act (the Provincial Act of 12 May, 1883) . . . as the same may be amended by the Legislature of the said Province in accordance with a Draft Bill now prepared, which has been identified by Sir Alexander Campbell and the Honourable Mr. Smithe, and signed by them, and placed in the hands of the Honourable Joseph William Trutch . . .

That was the assurance by the Dominion to the contractors that it had the land grant and would give it to the contractors free from provincial taxation as stipulated in section 22. The Dominion not only referred to the draft bill in that respect but produced it to the contractors, to show its ability and good faith.

That is in harmony with the conditions then existing. The contractors knew that the building of the railway was the sole responsibility

of the Dominion. Mr. Robert Dunsmuir was and Mr. Bryden had been a member of the Provincial Legislature (Doc. Vol. pp. 79, 101 and 107) (Mr. Dunsmuir 1882-1889 and Mr. Bryden 1875-1878). They knew that negotiations between the Province and the Dominion had been proceeding for ten years with no success. They knew the Province blamed the Dominion for the lack of success. It is not surprising in the circumstances that when the Dominion promised the contractors the land subsidy, if they should have said, "show us first that you have title to the subsidy lands and that you can give them to us free from Provincial taxation." The Dominion's answer would then be—"the Province has not only so assured us by a prior agreement with the Dominion made this day, but we have as part of that agreement the exact form of the statute which the Province will enact and which enables us to assure you unreservedly that if you will build the railroad the land grant will be available free from Provincial taxation as contained in section 22."

Placed in its proper background the "Draft Bill" to which para. 15 referred, is seen to be so closely interwoven in the pattern of the Dominion's obligation to the Province under the Terms of Union which crystallized in the Dominion offer of 5 May 1883, that it could not be regarded by anyone at the time as an offer by the Province to the contractors. It was in truth and appeared as nothing more than the acceptance of the Dominion's offer of 5 May, 1883, put in the form it was at the special request of the Dominion, so that the Dominion could give its own contractors complete assurance that the Dominion could and would do what it was undertaking to do in its agreement with its contractors. As part of the Dominion's assurance to the contractors, the "Draft Bill" was deposited together with the said Dominion's agreement with the contractors in the custody of the Dominion agent to be held until the Parliament of the Dominion had ratified the settlement with the Province and the agreement with the contractors, and the Legislature of the Province had ratified the settlement with the Dominion.

It is of some importance to observe also that the acceptance of the Dominion's terms in the "Draft Bill" of 12 May, 1883, contained section 10 (carried forward as section 10 in the "Settlement Act") which reads (Doc. Vol. 33, 34 and 52);

The Company may accept and receive from the Government of Canada, any lease, grant or conveyance of lands, *by way of subsidy* or otherwise, in aid of the construction of the said railway, and may enter into any contract with the said government for or respecting the use, occupation, mortgage or sale of the said lands, or any part thereof, on such conditions as may be agreed upon between the Government and the Company.

That is to say, it was agreed between the Province and the Dominion that the E. & N. Railway Company, which the Province was incorporating in that same statute at the specific request of the Dominion, should make all its arrangements regarding "the use, occupation, mortgage or sale" of the subsidy lands with the Dominion and not with the Province. It is difficult to envision conditions regarding the "use or occupation" of the subsidy lands which would not include conditions regarding the amount of the taxation of the subsidy lands or their exemption from taxation. By para. 10 such matters were to be settled between the contractors and the Dominion, and not the Province. This would not be affected by the fact that the Dominion might first have to settle many of these matters with the Province.

The fact the Province did not sign an agreement with the contractors must speak volumes in itself. The contractors had their agreement in writing with the Dominion. But even that written agreement was not to become effective until it was ratified by Parliament. It is diffi-

cult to believe that the three prominent British Columbians (Robert Dunsmuir, James Dunsmuir and John Bryden), let alone their prominent American associates (the Messrs. Crocker and Leland Stanford of San Francisco and C. P. Huntingdon of New York), could have seriously thought in the current circumstances that they had an agreement with the Province in the absence of a similar form of agreement in writing to be ratified by the Provincial Legislature. The agreement between the Dominion and the contractors of 20 August, 1883, specifically provided (Doc. Vol. p. 46) that it would not become operative until ratified by Parliament and until the draft bill was ratified by the Legislature. It is significant that while that agreement was required to be ratified by Parliament it was not required to be ratified by the Provincial Legislature.

When they entered into their agreement with the Dominion on 20 August, 1883, the contractors knew from the opening words of that agreement that the Dominion and the Province had composed their long standing differences. The Dominion and the Province had entered into a separate agreement on the same day, the 20th August, 1883 (Doc. Vol. p. 38), and that was clear from the whole tenor of the contractors' agreement with the Dominion. The fact that the Province had a prior separate agreement with the Dominion on the same day, and that it did not join in the agreement between the Dominion and the contractors must have made it plain to the contractors that the Province was not contracting with them, and had no intention of contracting with them.

Section 27 of the "Draft Bill" carried on as section 27 of the Settlement Act 1883 (Doc. Vol. pp. 37 and 54) provided that the E. & N. Railway Company should be entitled to the full benefit of the agreement to be entered into between the contractors and the Dominion, and that such agreement should be construed as if the E. & N. Railway Company had been a party thereto under its own seal. The agreement itself when entered into provided the contractors should assign the agreement to the E. & N. Railway Company immediately after the latter was incorporated (Doc. Vol. p. 45). Said section 27 is significant in that if there had been an agreement between the Province and the contractors this was the place for it to have been mentioned. The fact that it was not then mentioned particularly when viewed in the light of the language used in section 27 and weighed in the current circumstances, carries the strongest kind of an inference that no such contract could have existed. It points rather to the conclusion that the Province took particular pains to make it clear, without abruptly saying so, that there was no such agreement and could not be.

There is no real evidence of any negotiations between the Province and the contractors except in one respect relating to Clause "F" of the Settlement Act which I will refer to later, but it does not affect the important point now being examined. With this one exception (Clause "F") those supporting the contract theory produce no letter, document or communication at the time, to support any negotiation, let alone an agreement with the Province. There is, however, a powerful statement by James Dunsmuir one of the 1883 contractors, that there was no contract with the Province. That is one of several incidents subsequent to the construction of the E. & N. Railway which will now be referred to.

In March, 1904, the E. & N. Railway Company petitioned the Governor-General in Council to disallow the Provincial "Vancouver Island Settlers' Rights Act, 1904," on the ground it was an interference with the aforesaid contract between the Dominion and the contractors of 20 August, 1883. In that petition signed by James Dunsmuir as President of the E. & N. Railway Company (Doc. Vol. p. 114) and speaking not only upon behalf of the E. & N.

Railway Company but obviously also on behalf of all his associates of 1883 (in that they were required under the Dominion agreement of 1883 to assign it to the E. & N. Railway Company—see para. 15 thereof. Doc. Vol. p. 45) appear these significant statements (Doc. Vol. p. 116):

(20.) The Esquimalt and Nanaimo Railway Company made their contract as aforesaid (viz., the Dominion agreement of 1883) with the Dominion Government, and upon the due completion thereof received a grant of the said lands from the Dominion Government upon the same terms and conditions they were granted to the Dominion Government by the Provincial Government of British Columbia by C. 14 of 1884 (My note—the Settlement Act of 1883).

(21.) The Esquimalt and Nanaimo Railway Company do not recognize the right of the Provincial Legislature to interfere with the land grant, as the Company did not receive the land from the Provincial Government, nor did they enter into any contract with the Provincial Government. (The italics are mine.)

The above are categorical statements made officially by the E. & N. Railway Company twenty-one years after the event that no contract was made with the Province. Submissions of the Company's counsel advancing a diametrically contrary view forty-two years later can hardly hope to command acceptance. It verges on the improbable that Mr. James Dunsmuir with no doubt the best legal advice available should make such a statement unless it was amply supported in law and in fact. If there had been any contract between the Province and the contractors it would have been of primary importance at that time.

In 1895, the E. & N. Railway Company represented to the Dominion that of the subsidy lands granted to it by the Dominion some 86,346 acres had been previously alienated by the Province. As the result of discussions between the Province and the Dominion the former in 1896 granted the Dominion a further 86,346 acres which the latter then gave the E. & N. Railway Company (Doc. Vol. pp. 74-91). On the point of where those additional lands were to be located the President of Provincial Executive Council reported on 5 June, 1896 (Doc. Vol. p. 79), that subsequent to the passage of the Act of 12 May, 1883:

the late Honourable William Smithe, Premier, and the late Honourable Robert Dunsmuir, M.P.P., in conference on the subject of the construction of the proposed railway, and on the administration of the lands comprised within the limits of the railway belt, caused an estimate of the area of the alienated lands . . . to be made and its position . . . defined . . . it was then agreed upon verbally by Mr. Smithe and Mr. Dunsmuir . . . that the 50th parallel should be taken as the line to the northward of which the Government should have the right to dispose of lands . . . and the true position of the boundary of the Railway Belt to the south of that parallel to be determined at a future date.

The above is evidence of an arrangement between the Premier of the Province and Mr. Robert Dunsmuir, M.P.P., as to the northern boundary of the subsidy lands. But it took place after the Province had accepted the Dominion's offer of 5 May, 1883 (and cf. *MacKay v. Atty.-Gen. for B.C.*, 1922, 1 A.C. 457). It was not then even hinted that the contractors were a party to any contract with the Province relating to the actual transfer of the subsidy lands.

In 1910 the E. & N. Railway Company claimed compensation from the Province in respect to lands the Province had granted out of the E. & N. Land belt to other parties under the 1904 Settlers' Rights Act. By agreement of 21 October, 1909, ratified on 10 March, 1910, by the "Vancouver Island Settlers' Rights Ratification Act," C. 17, Provincial statutes of 1910 (Doc. Vol. pp. 122, 127) the Province agreed to give the E. & N. Railway Company 20,000 acres on Vancouver Island as compen-

sation. But in that agreement there is no hint of any agreement with the Province in 1883. By that agreement the Province was compensating the E. & N. Railway Company for lands of which it had divested the Company as found in *McGregor v. E. & N. Railway Company* (1907) A.C. 462. In the *McGregor* case the Judicial Committee said the Province had the exclusive right to amend or repeal the Settlement Act of 1883 in whole or in part. There was no suggestion that any part of that statute was founded upon a contract between the Province and the E. & N. Railway Company.

Another incident points to the non-existence of any contract between the E. & N. Railway Company and the Province. In 1912 when it proposed to lease its railway to the Canadian Pacific Railway Company, the E. & N. Railway Company took the precaution of first obtaining an agreement with the Province that such lease should not affect the exemption from taxation granted by section 22 supra (Doc. Vol. p. 129). The Province agreed therein that "notwithstanding such lease and operation, such exemption shall remain in full force and virtue." That agreement was ratified by the Legislature in the "Esquimalt and Nanaimo Railway Company's Land Grant Tax Exemption Ratification Act," C. 33 of the Statutes of 1912 (Doc. Vol. p. 128). If there had been any previous agreement with the Province in relation to section 22 it is hard to believe it would not have been referred to in the 1912 agreement. If the exemption in section 22 required confirmation in view of the lease of the Railway to the Canadian Pacific Railway, it would seem that any previous agreement relating thereto would equally require confirmation. The 1912 arrangement was carried through upon the premise that there had been no agreement between the contractors and the Province in 1883-1887.

No doubt Robert Dunsmuir had direct negotiations with the Province in 1882 before his application to incorporate the "Victoria Esquimalt and Nanaimo Railway" was defeated in the Provincial Legislature in favour of the "Vancouver Land and Railway Company" ("The Clement Bill" supra, C. 15 of the Provincial Statutes of 1882) to build a railway from Esquimalt to Seymour Narrows. The latter Company failed by default in depositing the required security, (Doc. Vol. p. 106). But the 1882 situation changed entirely as the result of the negotiations the Province initiated with the Dominion on 10 February 1883 (Doc. Vol. p. 10) and the resultant offer made by the Dominion on 5 May, 1883, and accepted by the Province. Some point was made also that in a foot-note to the contractors' agreement with the Dominion, Robert Dunsmuir had written under date of 20 August, 1883, (Doc. Vol. 46):

I have read and on behalf of myself and my associates acquiesce in the various provisions of the Bill (the "draft bill") so far as they relate to the Island Railway.

If Dunsmuir and his associates had a contract with the Province on the terms of any of the provisions of the "Draft Bill" there would have been no occasion for them to "acquiesce" in the "Draft Bill." That acquiescence so expressed points to the non-existence of a contract with the Province. In para. 15 of the agreement between the contractors and the Dominion reference was made to "a draft bill." Dunsmuir's signed statement of acquiescence conveys nothing more than that he and his associates thereby assured the Dominion they had read the draft bill referred to in para. 15 and "acquiesced" in it, that is to say, they submitted to its provisions as part of their acceptance of the Dominion's terms.

A point was made also that in the Letters Patent whereunder the Dominion granted the lands to the E. & N. Railway Company on 21 April, 1887, (Doc. Vol. pp. 70-73) reference is made to an agreement between the Dominion, the Province and the Company. But that (Doc.

Vol. p. 72) is found to refer to the description under which the lands were to be granted by the Dominion in the Letters Patent. It was something consequential arising after the railway had been built, and relating only to the correct legal description of the lands. This situation arose because there does not appear to have been a formal grant or conveyance of the subsidy lands by the Province to the Dominion (at least none has been produced or mentioned). The Dominion's title to the lands seems to rest upon section 3 of the Provincial Settlement Act of 1883 and the brief general description there set out. Again it refers to clause "F" of the Settlement Act, 1883, which was the one point upon which the Province had direct contact with the E. & N. Railway Company, first, in obtaining the company's assent to clause "F" in 1883, and secondly in administering the Settler lands as agent of the Dominion.

In para. 2 of the agreement between the Dominion and the Province on 20 August, 1883, (Doc. Vol. 38) it was stipulated that the Province would procure the assent of the contractors to clause "F" as it ultimately appeared in the Settlement Act of 1883. This related to certain lands to be open for settlers for four years and which the Province was to administer as agent for the Dominion. If the Dominion and the Province had intended that there was any other subject-matter in addition to clause "F" which the Province was to arrange directly with the contractors, one would expect it to have been stipulated also in the said agreement between the Dominion and the Province. If the said Dominion Grant of 1887 intended reference to any other agreement it must be regarded as a patent error, for there is no foundation in the terms of the Grant other than the two things mentioned which can relate to an agreement between the Province and the Company. If there had been such an agreement one must conclude it would have been ratified by the Provincial Legislature at the time, in accordance with the caution which was exercised in the ratification by Parliament of the Dominion's separate agreements with the Province and the contractors and the Legislature's ratification of the terms in which it accepted the Dominion's offer of 5 May, 1883.

The Province granted the subsidy lands to the Dominion by the Settlement Act 1883 subject to the rights of certain classes of settlers and squatters, see section 23 and clause "F" already referred to (Doc. Vol. pp. 48 and 54). In 1904 and again in 1917 the Province passed legislation giving title to such persons. On both occasions the E. & N. Railway Company applied to the Dominion for disallowance of that legislation (Doc. Vol. pp. 114-122 and 131-138). The E. & N. Railway Company's rights in this respect were largely founded on sections 6 and 23 of the Settlement Act, 1883. It was at no time suggested by the E. & N. Railway Company that the subject-matter of these sections contained any contract between the Province and the contractors. It would have been a powerful argument on the Company's behalf if it could have set up such a contract. The fact that the company did not then do so (as already pointed out James Dunsmuir in 1904 denied categorically the existence of such a contract—Doc. Vol. p. 116) points most conclusively to the non-existence thereof.

In 1918 the then Minister of Justice, the Honourable Charles J. Doherty, in reviewing the application of the E. & N. Railway Company to disallow the 1917 Provincial Settlers' Rights legislation, said in his report to the Governor-General in Council (Doc. Vol. p. 135):

It was urged, and in fact it was not denied that the Company had received its land grant in pursuance of the agreement of the Government of Canada founded upon legislation sanctioned by the Dominion, and the Province, which defined precisely the measure of the settlers' claims.

In the course of his report the Minister (Doc. Vol. 137) referred to the Settlement of 1883 as a "tripartite agreement." But examination of the context induces the conclusion that was a verbal slip. Some fourteen lines previously (Doc. Vol. p. 137) the Minister made it clear that the contract was with the Dominion and not with the Province; he said

. . . the Company is certainly justified to look not only to the Province, *but also to the Dominion with whom it contracted*, and from whom it received its grant . . . (The italics are mine.)

It is clear that up to 1918 in any event no one had ever suggested the existence of a contract between the Province and the contractors. There may have been a ground for setting up such a claim in regard to settlers' rights which does not exist in respect to taxation and section 22, for as already pointed out under the agreement between the Province and the Dominion of 20 August, 1883 (Doc. Vol. p. 38) the Province was to obtain the assent of the contractors to clause (F) as it appeared in the Settlement Act (Doc. Vol. p. 48) which related to settlement of lands and administration thereof by the Province. But at no time does it appear that the E. & N. Railway Company ever attempted to link itself by agreement with the Province even upon that foundation. Conversations between Premier Smithe and Robert Dunsmuir, M.P.P. in 1883 (see Doc. Vol. 79) in that respect were not sought to be magnified into the status of an agreement. As already noted, James Dunsmuir in 1904 categorically denied the existence of such a contract; furthermore the Harrison report in 1901 (*supra*) did not disclose the existence of such an agreement.

Some point was made that on 16 November, 1885, the Provincial Commissioner of Lands in the course of writing to the Dominion special agent concerning the operation of Clause (2) (Doc. Vol. p. 38) respecting Settlers' Lands (Clause "F" *supra*) in the agreement of 1883 between the Province and the Dominion, described the Province (Doc. Vol. p. 68) as the "real principals in the matter of this railway and these lands." This was loose and inexact language. The whole record was against it. Moreover, in the immediately previous paragraph the Provincial Commissioner had conceded that under the agreement the Dominion were the real principals. The obligations of the Dominion under the Terms of Union were the obligations of a principal. The Dominion could not be the agent of the Province. For the Province could not be the principal for the doing of a thing which it had insisted all along was not its obligation, but the obligation of the Dominion.

In the historical setting of the events which occurred the contractors could not fail to realize that the Province could not assume responsibility for the construction of the railway, for that was the obligation of the Dominion under the Terms of Union, and the failure to carry out that obligation had been the cause of much bitterness and agitation in the Province. It would be plain to the contractors, moreover, that the Dominion was contracting with them as principal and not as agent or trustee for the Province.

It is not to be overlooked that the contractors were the group specifically selected by the Dominion and designated by it to build and operate the railway. In February, 1883, the Province implored the Dominion to build the railway or give the Province compensation for failure to do so (Doc. Vol. p. 14). On 5 May, 1883, the Dominion made proposals for settlement (Doc. Vol. p. 17) which the Province accepted three days later (Doc. Vol. p. 18). Para. 4 of those accepted proposals (Doc. Vol. p. 17) was

4. The Government of British Columbia shall procure the incorporation, by Act of their Legislature, of certain persons to be designated by the Government of Canada for the construction of the railway from Esquimalt to Nanaimo.

The contractors came into the picture through the Dominion (Doc. Vol. pp. 42 and 114). There was no occasion for the Province to deal with the contractors. The contractors were the nominees and responsibility of the Dominion. The Province was dealing with the Dominion and the Dominion alone. The Province gave the Dominion what the latter wanted for its contractors. But the Province gave it to the Dominion and not to the contractors.

This review of what occurred at the material times as reflected in the copies of the official documents produced for our study on this Reference leads me to the firm conclusion that the contract argument must fail. In my judgment no facts or circumstances have been disclosed to justify the legal inference that the Province had by plain implication entered into the alleged agreement with the contractors. (cf. *Canadian Pacific Railway Co. v. The King*—1931—A.C. at 430). In my judgment the documentary picture of the events as they occurred and which I have examined at some length, is destructive of that view which upholds the contract theory.

For the foregoing reasons I am of opinion the first Reference question ought to be answered in the affirmative.

REFERENCE QUESTION TWO:

If there was a Contract, would any of the legislation herein outlined, if enacted, be a derogation from the provisions of the contract?

In answer to Reference question One I have found there was no contract between the Province and the E. & N. Railway Company within the meaning of Reference question One. But this present Reference question may present two aspects. First, that the "contract" to which it refers is confined to the subject-matter of the first Reference question, viz., an agreement between the Province and the contractors in relation to the transfer of the Railway Belt to the E. & N. Railway Company; and secondly that the "contract" to which it refers may extend beyond the terms of Reference question One and include the agreement between the Province and the E. & N. Railway Company of 17 February, 1912 (Doc. Vol. p. 129).

On the first aspect, if, contrary to what I hold, there was such a contract, then for reasons given in answer to the first Reference question, that contract must be that the Province agreed with the contractors, that if the latter contracted with the Dominion to build the railway, the Province would exempt the subsidy lands from taxation so long as the said lands in the language of section 22 were not (Doc. Vol. p. 54) "used for other than railroad purposes or leased, occupied, sold or alienated."

But none of the legislation herein outlined, if enacted (except that in Reference question Seven discussed later) would be in violation of such a contract. Any tax outlined in the Reference questions (except Reference question Seven) arises only if the timberlands cease to be owned by the E. & N. Railway Company, or otherwise become taxable within the language of section 22. The Reference questions with the one exception of Reference question Seven, make clear beyond doubt that no tax is to apply while the ownership of the timberlands remains in the E. & N. Railway Company. The conclusion is therefore inevitable, that with the exception of that described in Reference question Seven, none of the outlined legislation if enacted can be in derogation of the provisions of the contract, now assumed to exist for the purpose of answering this question.

Reference question Seven falls into another category. I am obliged to find later in answer to that question, that the Forest Protection Fund Tax is in its nature a tax and not a

service-charge. Once it is found to be a tax, it is a tax upon lands owned by the E. & N. Railway Company and hence would be in derogation of the contract which is deemed to exist for the purpose of answering Reference question two.

Turning to the other aspect of the question as related to the agreement between the Province and the E. & N. Railway Company of 17 February, 1912: Before leasing its railway for operation to the Canadian Pacific Railway in 1912, the E. & N. Railway Company desired to be assured by the Province that such a step would not affect the exemption from taxation found in section 22 (Doc. Vol. 129). The Province then agreed that such a step

shall not affect the exemption from taxation enacted by the said Clause 22 of Chap. 14 of the Statutes 47, Victoria (The Settlement Act, 1883), and notwithstanding such lease and operation such exemption shall remain in full force and virtue.

That agreement was ratified by the Provincial Legislature by C. 33 of the Statutes of 1912—assented to 27 February, 1912, under the expressive title, the "Esquimalt and Nanaimo Railway Company's Land Grant Tax Exemption Ratification Act." That ratified a clear-cut agreement with the Province that the tax exemption should remain in full force and virtue. Whereas before that agreement the tax exemption depended on statute alone, after the agreement its status rested on the mutual agreement between the Province and the E. & N. Railway Company ratified by statute that "it shall remain in full force and effect."

I must hold that any proposal which would impose a tax on lands of the E. & N. Railway Company while held by that Company, within the exemptions contained in section 22, would be in derogation of the aforesaid agreement of 17 February, 1912, as ratified by the Legislature. But for reasons already stated, I must conclude that none of the taxes outlined in the Reference questions, with the exception of Question Seven, are in derogation of that agreement.

It must be emphasized that the contract or "contractual relationship" to which Reference questions one and two are directed, relates to taxation of timberlands while they are owned by the E. & N. Railway Company. Those questions do not relate to taxation of timberlands after the latter cease to be owned by the E. & N. Railway Company. The learned Commissioner found (Sloan Report p. 184)

The Province never at any time agreed by contract or statute or otherwise to treat the E. & N. lands as tax free when sold to third persons.

But that finding was not questioned in this Court. As stated supra, prior to and during the examination of Reference question One, Counsel for the Province upheld section 22, but submitted that neither its language nor its intent continues immunity from taxation to the lands after they have been sold by the E. & N. Railway Company. Counsel for the E. & N. Railway Company and supporting Counsel did not contend section 22 exempts from taxation lands sold by the E. & N. Railway (see pp. 2, 12, 15 and 17 of factum of J. E. McMullen, K.C.). There was no division of opinion on the meaning of the language of section 22 in that respect. The sole difference was, Counsel for the Province said section 22 was not a contract with the Province, nor founded on a contract with the Province, while Counsel for the other parties said it was. No Counsel before this Court argued in support of a contract whose terms vary from the plain provisions and language of section 22.

However, Counsel for the E. & N. Railway Company and Counsel for Alpine Timber Company Limited supported by Counsel for the Dominion, urged strongly before this Court that the tax legislation outlined in the Reference questions, no matter what form it may take, and despite the fact that it will be im-

posed not on the E. & N. Railway Company itself, but upon the purchasers and successors in title of its timberlands (see para. of p. 14 of Agreed Statement of Facts), is nevertheless a derogation from the contract (which is assumed to exist for the purpose of answering this question). The argument is grounded upon the submission that the E. & N. Railway Company will not receive as good a price for its timberlands once such a tax is imposed. It is said such a tax will in effect take away from the E. & N. Railway Company part of the consideration it received from the Dominion for the construction of the railway; that it will take away from the E. & N. Railway Company part of the sale value of the land; hence it is said the result will be the same as if the Province taxed the land while owned by the E. & N. Railway Company.

It seems to me, with respect, that a short but complete answer to that submission is found in the Sloan Report, p. 184:

The Railway Company assumed title to these lands on the terms set out in said section 22 and cannot now complain of the basis on which its title rests.

The E. & N. Railway Company could not have failed to realize in 1883, that any land it sold must immediately, by virtue of section 22, lose its exemption from taxation, and hence become liable to provincial taxation. That must have been clear as well to any intending purchaser from 1887, onward. The consideration the E. & N. Railway received from the Dominion in the form of subsidy lands was made expressly subject to provincial taxation once the lands were sold. That was the plain agreement with the Dominion. If it had been acted upon from the start in 1887, I doubt if another word would have been heard about it, for section 22 was and is too plain in that respect. Instead of such a tax derogating from section 22, it is expressly authorized thereby.

For the foregoing reasons I am of opinion that the second Reference question ought to be answered in the negative, except insofar as it is affected by the answer I give to Reference Question Seven.

REFERENCE QUESTION THREE:

Was the said Commissioner right in his finding that "there is no contract between the Province and the Company," which would be breached by the imposition of the tax recommended by the Commissioner?

I have found in answer to Reference Question One that there was no contract between the Province and the E. & N. Railway Company in relation to the transfer of the Railway Belt to the E. & N. Railway Company. I have found in answer to Reference Question Two, that even if there was a contract with the Province it would not be derogated from (or "breached") by any form of tax outlined in Reference Questions four, five, and six, (subject of course to the legal competence of the Province to impose such taxes), but would be derogated from by the form of tax outlined in Reference Question Seven.

It follows this third Reference question has already been answered to this extent, viz., that there is no contract between the Province and the E. & N. Railway Company which would be breached by imposition of any tax recommended by the Commissioner which comes within the confines of Reference Questions four, five and six. But Reference Question three is directed to "the tax recommended by the Commissioner." Since it is made the subject of a separate question, it may convey the implication that it is not wholly or necessarily comprised in the taxes reflected in questions four, five and six. It is noted that in his factum at p. 15 Counsel for the E. & N. Railway Company seemed to think that this question was involved in Reference Question One.

That leads to the query—what was the "tax recommended by the Commissioner" within the meaning of this third question? The learned Commissioner recommended what he called a "severance tax," but did not define it, see supra (Sloan Report p. 184). This aspect has been touched on immediately prior to examination of Reference Question One. I repeat the conclusion there expressed that in the absence of a definition of "severance tax" by the learned Commissioner, and in view of the fact that it is not a term of art, it is to be accepted in a wide and general sense to embrace any and all kinds of taxes within the legal competence of the Province to impose, once the timberlands lose the exemption from taxation found in section 22 of the Settlement Act, 1883.

Counsel for Alpine Timber Co. Ltd. in particular sought in this Court to attach a restricted meaning to the learned Commissioner's use of the term "a severance tax." He filed with this Court copies of Oregon and Washington Statutes relating to "yield taxes" upon severance of timber and also filed a copy of an extract from the submission of Counsel (H. W. Davey, K.C.) to the Sloan Commission in favour of "a severance tax, or sales tax, or a yield tax" upon grantees from the E. & N. Railway Company which could be made equal to the Royalties presently payable by holders of other Crown-granted timber. But since the learned Commissioner did not define the severance tax he recommended, I think it is but fair to conclude that he purposely refrained from doing so, and intended only to point to the economic desirability of some tax within the Provincial competence. It is true he mentioned (Sloan Report p. 184)

. . . a severance tax . . . upon all timber cut upon lands of the Railway Company, after the same are sold or otherwise alienated by the Railway Company.

That might appear as if it were a tax upon the severed timber (personalty) but not upon the land. It might appear also perhaps as if it might be a "yield tax" or a "sale tax." But these inferences are weakened by the next sentence (Sloan Report p. 184):

I do not recommend that this tax apply to lands already sold by the company,

which indicates the learned Commissioner was thinking in terms of a tax upon land, to be collected when the timber crop off the land was harvested, so as not to impose hardship upon holders of timberlands, who are faced with the necessity of holding their timberlands many years before the timber can be cut and sold to advantage.

In his letter to the Attorney-General of the Province on 22 November, 1946, quoted, supra, immediately before examination of Reference Question One, the learned Commissioner said:

I might mention that the term "severance tax" appearing in the Report was not used by me in any technical or narrow legal sense. Nor was its use intended to restrict the Government from seeking judicial determination of the constitutional competence of any form of taxation legislation within the spirit and intentment of my recommendations.

When due weight is given the language of the recommendation in my judgment it is the proper conclusion that the learned Commissioner intended generally thereby either a tax on the severed timber itself, or a tax on the land before the timber is severed but payable after it is severed, and respectively envisioned by Reference Questions four (on timber as and when cut) and five and six (upon the land). I did not understand any Counsel in this Court to contend that "the tax recommended by the Commissioner," to which this Reference question refers, was not fully included in Reference Questions four, five, six and seven.

But even if the learned Commissioner's recommendation could be read in a restricted sense, I am of opinion that the scope of the Reference questions ought not to be so limited,

in the absence of imperative language in any particular Reference question so limiting it. It is true that Reference Questions One and Three are directly based upon the Commissioner's findings. In these questions, the Court must answer whether "the Commissioner was right in his finding." But that does not apply to the remaining Reference questions. In my opinion the Court ought to reject an argument based upon the premise that the purpose and object of the taxation legislation outlined in the Reference questions is to be interpreted solely by the recommendations in the Sloan Report. This does not mean the recommendations in the Sloan Report are to be ignored. It means that the Sloan Report ought to be regarded as one only of many factors properly operating on the mind of the Government of the Province. To make it the dominating factor, unless a particular Reference question is thus expressly limited, is to impose a restriction which I do not think is in the public interest, and is one which could not have been intended. I find nothing in this view to conflict with what was said in *Atty. Gen. for B.C. v. Atty.-Gen. for Canada* (1937) A.C. at 376.

There was something more than a faint suggestion that the learned Commissioner's recommendation of a "severance tax," could mean only a tax upon the timber as severed, and could not mean a tax upon the land payable when the timber is severed. That argument was used as a foundation to urge that it was an indirect tax (considered in Reference Question Four) and hence ultra vires of the Province. From that conclusion it was submitted in turn that the Reference questions five and six relating ex facie to a tax upon land payable as and when the timber is cut, and amounting to the equivalent of prevailing royalties, must be regarded in the background of the learned Commissioner's recommendation for a "severance tax," as a scheme planned by the Province to do indirectly what it cannot do directly.

I am unable to accept that construction of the learned Commissioner's recommendation. Not only did he not by restrictive definition so confine the meaning to be attached to the use of "a severance tax," but the language of his recommendation quoted supra indicates sufficiently that he did not exclude a tax upon land. Furthermore I find difficulty in appreciating an argument that "a severance tax" cannot be a tax upon land as it appears in the context of the learned Commissioner's recommendation. Neither in the recommendation of the Sloan Report, nor in the proposed Reference questions is there to be found any suggestion of severance of the timber before the land of which the timber forms a part, is leased, occupied, sold or alienated within the meaning of section 22: and see *Glenwood Lumber Co. v. Phillips* (1904) A.C. 405; *McPherson v. Temiskaming Lumber Co.* (1913) A.C. 145; *Kirk v. Ford* (1920) 3 W.W.R. 91 (Sask. C.A.), *Lamont J. A.* at 96-98, and section 2 of the "Sale of Goods Act" c. 250, R.S.B.C. 1936.

Land which grows things acquires value and hence taxable value from the things it grows. Its taxable value is affected by its potential and actual economic use; and see Doc. Vol. p. 139. Most things land grows are harvested annually. But timber may be harvested once perhaps in eighty or more years (on the British Columbia Coast). To overcome the hardship of annual tax payments over an eighty-year period, an equitable plan is sought to impose a tax on the land payable as and when the timber is cut and marketed. In the result the timberland owner may pay eighty years' taxes during the years in which he cuts and sells his timber crop, in the same way the potato or apple grower pays his land taxes out of the proceeds of the sale of his annual crop of potatoes or apples. The potato and apple growers pay their land taxes out of the monies they receive for their product after it is severed from the land and sold.

Their land taxes could be described loosely as a severance tax instead of a land tax. But no one thinks of doing so when the crop is harvested annually. To my mind there is no real difference in principle whether the crop is harvested once a year or every five, twenty, fifty or more years. It is the land which produces the crop, but it is the crop which gives the land its economic value. One of the most important recommendations in the Sloan Report, as I read it, lies in what is called the "sustained yield" plan. Methods of cutting, fire-protection, and re-seeding are to be combined to place the forest industry on a crop basis. Instead of cutting out our forests once and for all as if they were coal or metal mines, economic reforestation is to be fostered to place our timber industry on a recurring crop basis.

For the foregoing reasons I am of opinion the third Reference question ought to be answered in the affirmative.

REFERENCE QUESTION FOUR:

Would a tax imposed by the Province on timber, as and when cut upon lands in the Island Railway belt, the ownership of which is vested in a private individual or corporation, the tax being a fixed sum per thousand feet board measure in the timber cut, be ultra vires of the Province?

Put shortly, is such a tax direct or indirect? The tax is on the timber as and when cut; it is to be a fixed sum per thousand feet board measure in the timber cut. It is not a tax on land. It does not arise until the timber is severed from the land and becomes personalty.

Whether the tax is indirect depends upon its tendency "to enter into and to affect the price of the product," per Duff, J., in *Lawson v. Interior Tree Fruit and Vegetable Committee of Direction* (1931) S.C.R. 357, at 362. That tendency is not ascertained by the "results in isolated or merely particular instances" per Viscount Haldane in *Atty. Gen. of B.C. v. C.P.R.* (1927) 96 L.J.P.C. 149 at 151. That tendency, as Lord Hobhouse said in *Bank of Toronto v. Lambe* (1887) 56 L.J.P.C. 87 at 89, is

Referable to, and ascertainable by, the general tendencies of the tax, and the common understanding of men as to those tendencies.

And see *Halifax (City) v. James P. Fairbanks Estate* (1928) 97 L.J.P.C. 11 at 14-15, and *Turner's Dairy Ltd. et al v. Lower Mainland Dairy Products Board et al* (1941) 56 B.C. at 148-9 and as affirmed (1941) S.C.R. at 583.

The forest industry has been for many years one of the largest, if not the largest, industry in the Province. The great bulk of the timber cut upon timberlands is manufactured into lumber and a variety of other wood products in sawmills and in pulp and other mills and factories in the Province. The timber when cut becomes a commercial product which enters into the manufacture of an increasing variety of products. In the way the timber business has been carried on in this Province for a long time "the general tendencies" of any tax on timber as and when cut, measured by the "common understanding of men as to those tendencies" would be for the owner of the cut timber to pass on that tax in such a way that the tax would enter into and affect the price of the various manufactured products.

I see no escape from the conclusion that the tax in Reference Question Four is an indirect tax and see *Rex v. Caledonian Collieries Ltd.* (1928) 97 L.J.P.C. 94 and *Atlantic Smoke Shops Ltd. v. Conlon* (1943) 112 L.J.P.C. 68 at 71-2 and 73. It is a tax which necessarily enters into the cost of the cut timber and its products at each stage of subsequent handling and manufacture. It cannot be described as a tax whose incidence is by its nature such, that normally it is finally borne by the first payer because it

is not susceptible of being passed on; and see *Atty.-Gen. for B.C. v. MacDonald Murphy Lumber Co.* (1930) A.C. at 364-5.

For the foregoing reasons I am of opinion that the Fourth Reference question ought to be answered in the affirmative.

REFERENCE QUESTION FIVE:

(Note.—This question is numbered six in the Order in Council.)

Is it within the competence of the Legislature of British Columbia to enact a statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada, and containing provisions substantially as follows:

- (a.) When land in the belt is used by the Railway Company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, the owner thereof shall thereupon be taxed upon such land as and when merchantable timber is cut and severed from the land.
- (b.) The tax shall approximate the prevailing rates of royalty per thousand feet of merchantable timber.
- (c.) The owner shall be liable for payment of the tax.
- (d.) The tax until paid shall be a charge on the land.

This question on its face outlines a direct tax on land within Provincial competence but (a) the owners of such land shall not be taxed (that is, the tax shall not be imposed) until the merchantable timber shall be cut and severed from the land, and (b) the tax then imposed shall approximate the prevailing royalties on timber which is subject to royalties. It is stipulated that the owner of the land shall be liable for payment of the tax and also that the tax until paid shall be a charge on the land. Objections are taken to it (1) that it is colourable, in that it attempts to do indirectly what it is said cannot be done directly; (2) that it is an indirect tax in that although it falls first on the purchaser from the E. & N. Railway Company, it is passed backward and borne ultimately by the E. & N. Railway Company by absorption in its contract sale price; and (3) that it is an indirect tax because it is so excessive it is plain it must be paid by some one else than the owner of the timberland.

The first objection has two branches. First, it is said this *ex facie* land tax is a royalty in disguise. Secondly, it is said that what is really being planned under the guise of a land tax, is to impose a tax upon the timber as and when cut, as outlined in Reference Question Four, which is *ultra vires* as an indirect tax.

Considering first the royalty branch, the submission here is that the learned Commissioner has said in practical effect that although it is too late to make the E. & N. Railway Company timberlands subject to royalty, yet he recommends the same result should now be obtained by the backdoor method of imposing a tax equivalent to the prevailing royalties. It is submitted that with the learned Commissioner's report before it, the Province is now seeking to impose a tax which is a royalty in disguise. The prevailing tax on timberlands in the Province (except on that held by the E. & N. Railway Company, which is exempt under section 22 *supra*) is one and a half per cent. of its assessed value ("Taxation Act," C. 282, R.S.B.C. 1936, section 41). That is contrasted with the tax recommended by the learned Commissioner to approximate prevailing royalties. It is said that the tax as outlined is so greatly different in amount that it has nothing in common with the "one and a half per cent land tax"; that the rate is so high that it is deprived of all the indicia of a land tax in its accepted sense; that the rate and time and method of collection so

closely resemble a royalty it is a rational conclusion, that in practical reality what is outlined in the form of a tax, is in essence a royalty which the Province is not now competent to reserve since it granted all the timber with the land to the Dominion in 1883.

When the Province granted the subsidy lands to the Dominion in the Provincial Settlement Act of 1883, that grant included all the standing timber on such lands; (see sec. 25 of the Settlement Act, 1883, Doc. Vol. p. 54; para. 15 of the 1883 agreement between the Dominion and the contractors, Doc. Vol. p. 45 and the Sloan Report pp. 86-89). Prior to 7 April, 1887, Provincial lands were crown-granted without any reservation of royalty of the timber thereon (Sloan Report, p. 88). The E. & N. Railway Company received title to the lands from the Dominion on 21 April, 1887, without any reservation of the timber thereon. Without attempting a comprehensive definition of the term "royalty" (and see section 109 of the B.N.A. Act 1867 and also *Atty. Gen. of Ontario v. Mercer* (1883) 8 A.C. at 778; *Rex v. Atty. Gen. of B.C.* (1924) A.C. 213 and *Toronto City Corporation v. The King* (1932) A.C. at 103) it may be said in so far as it is required to be said here, that a royalty on timber in the current context is a reservation to the Crown of an interest in timber. It is a "reservation to and for the use of His Majesty upon and in respect of timber cut . . . subsequent to the seventh day of April, 1887" (section 56 (1) the Forest Act, C. 102, R.S.B.C. 1936).

It seems to me, with respect, that the fundamental distinction between a tax and a royalty is so clearly marked that there is no room for confusion between the two. A royalty retains an interest in the subject-matter, a tax does not. How can a tax be said to be colourable in that respect unless it is designed to retain an interest in the subject-matter? The tax in question does not even remotely tend to do so. Reference Question Five makes it plain that the full and complete ownership of land and standing timber thereon must vest in the purchaser from the E. & N. Railway Company before the tax can be imposed. That makes it clear not only that it is not a royalty, but that it cannot be mistaken for a royalty. Moreover, section 61 (3) of the "Forest Act" C. 102, R.S.B.C. 1936 goes some distance to make it clear that a royalty is not to be considered as taxation.

But is it said that the tax is designed as a royalty to function colourably as a tax because it is recommended that the amount of the tax shall approximate the prevailing royalties. With respect, that similarity is too superficial to mislead anyone, when the fundamental distinction between royalty and tax is so clearly preserved. No one would be heard to say (for example) that because a black man pays the same amount of taxes to the Government as a white man, that he must therefore be a white man. Once a Crown grant to land has been given which includes the timber, it is obviously too late to reserve an interest by way of royalty in the timber. The Province does not attempt to do so. It says the tax outlined in this Reference question plainly expresses a desire to impose a tax and not a royalty. It says that once the complete ownership of land and timber passes to a purchaser from the E. & N. Railway Company, that no question of royalty can possibly arise in the mind of any rational person; such a person perhaps may regard the tax outlined as too high, but he cannot, as a rational person, regard it as a royalty. Whether or not the tax is too high is quite another question, depending on the valuation of the timberlands, and the rate of taxation thereon, which latter in turn is necessarily a matter of Provincial policy and administration.

Again whether the tax is payable at a fixed time each year or by performance of statute labour, or when the land is sold, or when the

crop is harvested and sold, is a matter of policy to be reflected in Provincial legislation. If the timber royalty system had not been introduced into British Columbia, I think there is little doubt that methods of taxing land bearing valuable timber would long since have been devised, to assure the Province on the one hand of the receipt of substantial financial benefits from timber lands, but providing for its collection and payment on the other hand, at times least likely to impose hardship upon the holders of valuable timberlands. Because land bears a tax which is measured by the reflected value of its products is no reason to say that the tax on the land is a colourable tax on its products, and that such a tax is not in truth a tax on the land itself. That would be a revolutionary proposition, which pushed to its logical extreme, would deny the economic or legal conception of any tax whatever upon land except in respect to its soil and stones when put to no economic use. This is not to say however that the product when severed from the land, may not in itself be subject to a tax which has no economic or legal relationship to a land tax.

The land tax in Reference Question Five may provide results in terms of revenue to the Province, equal to the financial benefits derived from a royalty system, and little difference may appear in the time and method of collection. But despite these similarities, there will remain apparent to all, the fundamental distinction that a royalty is a reservation of an interest to the Crown. In none of the forms of tax outlined is there the slightest indication of an attempt to do the impossible, viz., to reserve an interest to the Crown in the right of the Province, which was granted to the Dominion in 1883. If the Province is competent to impose a tax on land for Provincial purposes as it is, then the circumstance that the tax may procure the same financial results and benefit to the Province as a royalty cannot in itself affect the issue.

If the Province may by a land tax within its legal competence obtain the same financial benefits at similar times and by apparently similar methods of collection as under a royalty system, then it cannot be said to be doing indirectly what it cannot do directly. Both systems are within the competence of the Province. The fact that it has pursued one method does not destroy its power to pursue the other in its own time, should occasion arise so to do in the public interest. Here there is no ground to say the Province is attempting to reserve, acquire or confiscate an interest in the timber on the timber lands. It does not seek to intermeddle with the taxpayers' entire ownership of the land and standing timber thereon, and cf. *In re Insurance Act of Canada* (1932) A.C. at 51. That being so, there is no ground to say the tax is a royalty in disguise. The Province is not attempting to do anything indirectly which it cannot do directly. On the contrary, it is doing directly what it has power to do, viz., impose a tax on land in the Province for Provincial purposes.

A great deal was said regarding what was called the discriminatory aspects of the legislation outlined in Reference questions five and six. But this argument failed to take into consideration that purchasers of E. & N. Railway Company timberlands, some of the choicest and most advantageously situated in the Province, have stood in a remarkably favoured position. They have not had to pay royalties on their cut timber. They have had that much more profit compared to other timberland holders who may feel they suffer from discrimination in that respect. The tax outlined tends to equalization and to eliminate discrimination in that respect in so far as future purchasers of E. & N. Railway Company timberlands are concerned. The Province and the people of the Province are concerned with obtaining adequate financial returns from a great natural resource. The problem in the public interest has been how to

obtain that financial return in the most practical way, whether by a system of royalties or by a system of taxation, or both combined, or by some other method within the competence of the Province. The aim has been and still is to prevent exploitation of a great public resource and conserve it for the public benefit, but to do so in a way which will not unduly hamper those engaged in the timber industry.

Counsel for the E. & N. Railway Company in particular laid considerable emphasis upon a submission which he introduced and treated as if it were a statement of fact, viz., that the taxes outlined in Reference questions five and six would amount to some fifty-five per cent (55%) of the value of the timber (and see for example his factum p. 17). That was used skilfully as a foundation for arguments pointing to the existence of discrimination, inequality, indirection and colourability. For example, he contrasted the present one and one-half per cent tax on timberland (section 41 (1) Taxation Act C. 282, R.S.B.C. 1936) with what he described as the proposed 55% tax. A contrast of that kind (if based on correct facts) may give a wide range of opportunity to put forward submissions which otherwise would be devoid of any support.

But there is no 55% tax outlined in the Reference questions. Even on a 1942 basis (Sloan Report p. 53) as will now be explained, the tax would not exceed six per cent and because of increasing log prices would be substantially less in 1946 and 1947. The proposed legislation tends to equalization so that the amount payable in taxes by the future E. & N. purchaser when his timber is cut will bear an equitable comparison with the combined amount payable in taxes and royalty by other owners of Provincial timber land when this timber is cut.

The estimate of a 55% tax seems to have originated in this way: The average of prevailing royalties (which the tax is to approximate) was estimated at \$1.10 per M. feet B.M. of timber cut. The E. & N. Railway Company's average stumpage on timber on lands sold was taken at \$2.00 per M. feet and \$1.10 is 55% of \$2.00. But the underlying fallacy therein is that the purchaser from the E. & N. Railway Company will pay the proposed tax, not upon the two dollars per M. feet stumpage he pays the E. & N. Railway Company, but upon the amount he receives for his cut timber—his logs—when he sells them. In 1942 (Sloan Report p. 53) the "average log prices all species" was \$17.80 per M. feet (in 1938 it was \$13.12; in 1932 it was \$9.10; in 1929 it was \$14.67). Hence the \$1.10 estimated tax per M. must rationally be related not to the E. & N. Railway Company's two dollars average stumpage, but to the purchaser's average log-selling price, which in 1942 was \$17.80. So related the tax appears as six per cent (as of 1942) and not fifty-five per cent. Furthermore, it is common knowledge log-selling prices are much higher today than in 1942. If the average log-selling price should increase to \$30.00 per M. feet, the tax rate in terms of percentage thereon would drop to three and a half per cent.

Turning next to the second branch of the colourability objection: It is said that under the guise of a tax on land it is sought to impose in pith and substance not a tax on land, but a tax on timber as and when cut as proposed in Reference question four, which is ultra vires as an indirect tax. Various "pith and substance" decisions were cited, and *Attorney-General for Ontario v. Reciprocal Insurers* (1924) 93 L.J.P.C. 137 (where the impugned legislation was ex facie valid) was invoked, particularly that passage wherein Duff, J., speaking for the Judicial Committee at p. 141, pointed to the distinction between a case where absolute jurisdiction is vested in the legislature in contrast with a case where the Legislature's jurisdiction is of a qualified character.

In the latter case the *Reciprocal Insurers* decision stressed that the Court may examine with some strictness the substance of the legislation for the purpose of determining "what it is the Legislature is really doing." Scrutinizing the legislation outlined in Reference question Five in its entirety accordingly, it is said it is not truly a tax on land, but a tax on timber cut as in Reference question Four, in that it is plain the whole purpose of the outlined tax is to tax the timber and that intention is shown by making the tax payable at the time the timber is cut. Hence it is said the tax bears none of the indicia of a land tax in the accepted sense, but, on the contrary, carries all the indicia of a tax defined in Reference question Four on timber as and when cut.

It is not competent for the Province, under the guise, or the pretence, or in the form of an exercise of its own powers, to carry out an object which is beyond its powers (*Reference re Alberta Statutes* (1939) 108 L.J.P.C. 1, Lord Maugham L.C. at p. 6). But if the Province has power to do directly what is outlined in Reference question Five, its competence is not defeated because it may lack power to impose the tax in Reference question Four. The tax in Reference Question Four is a tax on timber after it is severed from the land and has acquired a legal existence of its own apart from the land. The tax in Reference question Five is a tax on land. Because the standing timber on that land contributes to the real value of the land, and because the amount of the tax on the land is reflected by the value the standing timber gives to the land, cannot make it a tax on timber so long as the standing timber, like anything else growing on the land, is legally as much a part of the land as the soil in the land; and cf. *Glenwood Lumber Co. v. Phillips* (1904) A.C. 405; *McPherson v. Temiskaming Lumber Co.* (1913) A.C. 145 and *Kirk v. Ford* (1920) 3 W.W.R. 91 at 96-98.

It is not disputed the Province is competent to impose a direct tax on land for Provincial purposes. Nor can it be disputed that the Province is competent to impose a direct tax on timberland which derives its value from the standing timber thereon. In *Attorney-General for Ontario v. Reciprocal Insurers* (1924) 93 L.J.P.C. 137, supra, it was held that a colourable use of the Criminal Code could not serve to disguise the real object of the legislation, which was to dominate the exercise of the business of insurance. Parliament was attempting there to do something beyond its powers. That is not the case here. This is a direct tax on the land. The tax is imposed on the land, the owner of the land is liable for payment of the tax, and the tax until paid is to be a charge on the land. With deference, I am unable to conclude that the circumstance that the land shall be taxed as and when timber is cut and severed therefrom operates to change the nature of the tax. The tax remains a tax on the land. That the tax on the land is to be paid when the timber is cut, makes it no less a tax on the land than if the tax were payable only when the land itself is sold. The whole texture of the legislation outlined in Reference question Five is so inextricably interwoven with a tax on land, that although the time of its imposition and the method of its collection are related to the time the timber is severed, nevertheless, in the view I must take, it is not in its true nature and character a tax on that severed timber, but a tax on the land from which it is severed.

That the tax is to be measured by the amount of the timber cut, is not in itself enough to change the nature of the tax. It is simply a basis for assessing the tax on the land. In *Minister of Finance (B.C.) v. The Royal Trust Co.* (1920) 61 S.C.R. 127, it was held that in computing the succession duty on property in the Province of a deceased person domiciled outside the Province, that all his property outside the Province could be taken into account.

The amount of the tax on the property in the Province was substantially increased, because of the higher rate chargeable when the deceased's entire estate was taken into consideration. The trial Judge (1919—27 B.C. 271) and the majority of the Court of Appeal (ibid. 272) had held the tax was an attempt to impose taxation on property outside the Province, and that the Province could not do indirectly what it could not do directly. An appeal to the Judicial Committee was allowed (1922) 1 A.C. 87, upholding in principle what the Supreme Court of Canada had decided supra (see p. 93) but declaring that apt and effective words had not been used in the statute to achieve that legal object. The language of Martin J. A. in this Court was approved to the effect it was not a matter of indirect taxation at all, "but simply the fixing of a basis of domestic assessment in certain varying circumstances."

In *Bank of Toronto v. Lambe* (1887) 12 A.C. 575 the Province had imposed a tax on a number of banks and insurance companies, some of which were incorporated by Dominion statute. It was not a general tax, and it was imposed, not on profits nor on particular transactions, but upon paid up capital and places of business. It was upheld as a valid tax. In the present case the tax is to be assessed according to the prevailing royalties and by the amount of the timber which is cut off the land. It is to be noted that in the *Lambe* case the tax was held to be valid notwithstanding that the burden might fall in part on persons or property outside the Province, and see *Workmen's Compensation Board v. The C.P.R.* (The S.S. Princess Sophia case) 1920 A.C. at 190, where the accident fund was maintained by assessing the employer according to the pay-rolls.

In *Reference re 1941 Alberta Statutes* (1943) S.C.R. 295 at 301 it was held there was no solid ground upon which it could be affirmed that a direct tax upon land, or in relation to land, loses its character as a direct tax by reason of the fact that monies due in respect of it are declared to be a lien upon the crops grown upon the land both before and after severance. The tax is a land tax—a direct tax within the competence of the Province to enact. Its essential character is not lost because the tax is measured by the value of the timber after severance, or because its collection may be postponed until the timber is severed and sold. In *Atty. Gen. for B.C. v. McDonald Murphy Lumber Co.* (1930) A.C. 357 Lord Macmillan said at p. 365, that a tax levied on personal property, no less than a tax levied on real property, may be a direct tax where the taxpayer's personal property "is selected as the criterion of his ability to pay."

The second attack upon Reference question Five was, that it is indirect because it is alleged to be passed backward. It is said it falls on the E. & N. Railway Company in practical effect although directed to the purchaser of the land. It is said that because of the tax the purchaser will have to pay, the price of E. & N. Railway timber lands will not be as high as they would be without the tax. John Stuart Mill's definition of an indirect tax was relied upon, that it is demanded from one person (the purchaser from the E. & N. Railway Company) in the expectation and intention that he shall indemnify himself at the expense of another (the E. & N. Railway Company), and see *Halifax (City) v. James P. Fairbanks Estate* (1928) 97 L.J.P.C. 11. That is to say, the purchaser will pay the E. & N. Railway Company less because of the tax and hence the burden of the tax will fall on the E. & N. Railway Company.

I think there are at least two answers to that submission. One is, it is not correct to say that the tax is imposed on the purchaser "in the expectation and intention" that he shall "indemnify" himself at the expense of the vendor the E. & N. Railway Company. It is not a sales tax, or a tax that comes into being

as part of the transaction of sale, or in the course of completing the transaction of sale. Moreover by para. 15 of the regulations issued by the E. & N. Railway Company respecting its land sales (see Agreed Statement of Facts p. 14) it is specifically stipulated that all rates and taxes shall be paid by the purchaser. The tax cannot come into being until after the purchase from the E. & N. Railway Company has been completed. The purchaser must not only obtain title to the land, but must also cut merchantable timber thereon before the tax can come into force. The purchaser does not first pay the tax and then indemnify himself against the vendor as is contemplated in the Mills formula. What loss in sales price (if any) the E. & N. Railway Company may bear is incurred before the tax becomes operative.

The point arose analogously in *Montreal (City) v. Atty. Gen. for Canada* (1923) 92 L.J.P.C. 10, applied in *Halifax (City) v. James P. Fairbanks Estate* (1928) 97 L.J.P.C. 11. The lessee of Dominion Crown lands was taxed on the value of the land under a provision in the Montreal City Charter that a lessee of Crown land should be assessed as if he were the actual owner. In the Court of King's Bench (appeal side) Cross J. was of opinion that if the lessee were thus taxable it would mean the Crown would have to accept less in rent and hence bear the burden of the tax. The Judicial Committee in allowing the appeal said at p. 15:

If however, Municipal taxation is to be regarded as ultra vires, on the ground that the ultimate incidence of taxation, or some portion of it, may or will fall on the owner, it is difficult to see in what form such taxation could validly be imposed.

After remarking that there was no suggestion that the assessment in question was not fairly ascertained (p. 14) (nor does that point arise here), the Board held that the assessment in question must be regarded as assessed on the interest of the lessee and to reflect the benefit of his occupation to him during the period of his occupancy.

In the *City of Montreal* case the lands belonged to the Crown Dominion and were not taxable by the Province. But the interest of a lessee in those lands was taxable (*Smith v. Vermillion Hills Municipality* (1916) 86 L.J.P.C. 36). The *City of Montreal* case held that an assessment of that interest at the same value as if the lessee were the owner must be upheld and approved observations of Meredith C. J. to that effect in *Re Cochrane and Cowan (Town)* (1921) 50 O.L.R. at 173. This conclusion was reached despite what Cross J. said in the Court of King's Bench (appeal side) that the Crown would bear the burden of the tax, since it would receive less in rent. That reasoning seems to answer the point raised here regarding the burden of the tax being passed backward. It is to be emphasized as well that the assessed value of the lessee's taxable interest in the land was reached by a standard which made it approximate the value of the non-taxable land itself.

The second answer seems, if anything, to be more powerful, viz., that once we have a direct tax on land for Provincial purposes, which is of course within the legal competence of the Province, it cannot be attacked successfully on the ground that it may be passed on to someone else, or that it may be open to objections which might be fatal if it were not a tax on land. If it is a tax on land, then as Lord Macmillan said of an income tax in *Forbes v. Atty. Gen. for Manitoba* (1937) A.C. at 268 "there is an end of the matter."

That was so held in *Halifax (City) v. James P. Fairbanks Estate* (1928) 97 L.J.P.C. 11, applied in *Rattenbury v. Land Settlement Board* (1929) S.C.R. 52 at 72-3. Their Lordships observed that the distinction between direct and indirect taxes was well known before the passing of the B.N.A. Act 1867, and that land taxes were universally recognized among

statesmen and economists as falling within the classification of direct taxes. It was said at p. 15:

When therefore the Act of Union allocated the power of direct taxation to the Province, it must surely have intended that the taxation of property and income should belong exclusively to the Provincial Legislatures, and that, without regard to any theory as to the ultimate incidence of such taxation. (The italics are mine.)

Viscount Cave, L.C., continued (p. 15)

To hold otherwise would be to suppose that the framers of the Act intended to impose on a Provincial Legislature the task of speculating as to the probable ultimate incidence of each particular tax which it might desire to impose, at the risk of having such a tax held invalid if the conclusion reached should afterwards be held to be wrong.

Their Lordships then considered what effect was to be given to the Mills formula, and in the following summations furnish the answer in my opinion at least to attacks upon the competency of the taxes outlined in Reference questions five and six (p. 15):

No doubt it (the Mills formula) is valuable as providing a logical basis for the distinction already established between direct and indirect taxes, and perhaps also as a guide for determining as to any new or unfamiliar tax which may be imposed, in which of the two categories it is to be placed; but it cannot have the effect of disturbing the established classification of the old and well-known species of taxation and making it necessary to apply a new test to every particular member of those species.

The imposition of taxes on property and income of death duties and of municipal and local rates, is according to the common understanding of the term, *direct taxation*, just as the exaction of a customs or excise duty on commodities or of a percentage duty on services would ordinarily be regarded as indirect taxation; and although new forms of taxation may from time to time be added to one category or the other in accordance with Mill's formula, it would be wrong to use that formula as a ground for transferring a tax universally recognized as belonging to one class to a different class of taxation. (The italics are mine.)

I have paid heed to the warning in *Atlantic Smoke Shops Limited v. Conlon* (1943) 112 L.J.P.C. at 73 that the foregoing observations in the *City of Halifax* case are not to be understood as relieving the Courts from the obligation of "examining the real nature and effect of the particular tax." The tax outlined in Reference question Five has been examined in the foregoing pages from several different approaches, and the conclusion reached for reasons stated, that it is, in its true nature a land tax. Once that appears conclusively, then, being a land tax, I take it, under the authority of the *City of Halifax* case that it matters not whether it may be passed backward or forward.

The *City of Halifax* case concerned a business tax upon a lessee assessed at fifty per cent of the value of the non-taxable property occupied. Reference questions five and six relate to taxes on land. The *Atlantic Smoke Shops* case did not concern a tax on land. It related (p. 72) to a tax on an expenditure, viz., the retail price of tobacco payable by the purchaser-consumer at the time of purchase. It was held to be a direct tax since the taxing authority had expressed a clear intention to levy it as "a peculiar contribution" upon the purchaser-consumer selected to pay it.

The third objection was grounded on the submission that the tax outlined in Reference question five is so excessive that it is plain it must be paid by some one else than the owner of the timberland. There are a number of answers. First, it is not excessive or discriminatory. It has been pointed out supra that it will not exceed from three to 6 per cent of the Provincial average selling price of cut timber, and that the purchaser of E. & N. Railway timberlands will pay in taxes approximately what any other owner of Provincial

timber land will pay in taxes and royalty. Secondly, it is in truth and substance a land tax, and hence under *Halifax (City) v. James P. Fairbanks Estate* (1928) 97 L.J.P.C. 11, supra, it makes no difference if the tax may eventually be borne by some one else and see also *Montreal (City) v. Atty. Gen. for Canada* (1923) 92 L.J.P.C. 10, supra. In the third place in Reference question five as outlined the E. & N. Railway Company purchasers have been selected as the parties to pay the tax. It is intended such persons shall make that "peculiar contribution" and see *Atlantic Smoke Shops Ltd. v. Conlon* (1943) 112 L.J.P.C. at 72.

For the foregoing reasons I am of opinion that Reference question five, in the terms herein considered, ought to be answered in the affirmative.

REFERENCE QUESTION SIX:

(It is to be noted that this question is numbered five in the Order in Council.)

Is it within the competence of the Legislature of British Columbia to enact a statute for the imposition of a tax on land of the Island Railway Belt acquired in 1887 by the Esquimalt and Nanaimo Railway Company from Canada and containing provisions substantially as follows:

- (a.) The tax shall apply only to land in the belt when used by the Railway Company for other than railroad purposes, or when leased, occupied, sold or alienated.
- (b.) When land in the belt is used by the Railway Company for other than railroad purposes, or when it is leased, occupied, sold, or alienated, it shall thereupon be assessed at its fair market value.
- (c.) The owner of such land shall be taxed on the land in a percentage of the assessed value, and the tax shall be a charge on the land.
- (d.) The time for payment of the tax shall be fixed as follows:
 - (i.) Within a specified limited time after the assessment, with a discount if paid within the specified time;
 - (ii.) Or at the election of the taxpayer, made within a specified time after assessment, by paying each year on account of the tax a sum that bears the same ratio to the total tax, as the value of the trees cut during that year bears to the assessed value of the land.

The tax outlined in this Reference question is a direct tax on land. It presents fewer points to attack than Reference question Five. It differs in three respects from the tax outlined in Reference question Five, viz., (a) the imposition of the tax is not postponed until merchantable timber is cut and severed from the land, but takes effect immediately the conditions arise which under section 22 of the Settlement Act 1883 destroy exemption from taxation; (b) it requires that the land shall be assessed at its fair market value, and that the tax rate shall be a percentage of the assessed value; and (c) the payment of the tax and also the time of payment are not linked compulsorily with the cutting of the timber. The taxpayer is to be given two options as to mode and time of payment, one of which the taxpayer may link to the value of trees cut during the year.

In no respect in my judgment can it be said that any provisions in the form of the tax outlined in Reference question Six change its essential character as a land tax. In my judgment it is legislation clearly within the legal

competence of the Province for reasons which appear in the course of answering Reference question Five. I would answer Reference question Six in the affirmative.

REFERENCE QUESTION SEVEN:

Is the Esquimalt and Nanaimo Railway Company liable to the tax (so-called) for forest protection imposed by Section 123 of the "Forest Act," being Chap. 102 of the "Revised Statutes of British Columbia 1936," in connection with its timberlands in the Island Railway Belt acquired from Canada in 1887? In particular does the said tax (so-called) derogate from the provisions of section 22 of the aforesaid Act of 1883?

The short question is whether the Forest Protection Fund to which this Reference question relates, is a tax or a service charge.

In my opinion this impost in the form outlined contains all the elements of a tax enunciated by Duff, J., in *Lawson v. Interior Tree Fruit and Vegetable Committee* (1931) S.C.R. 357, at 363. It is to be enforceable by law. Under section 124 (6) of the "Forest Act" it is payable upon demand of the Crown, and the Crown shall have a lien therefor, upon the lands of the owner. Section 124 (6) also provides the money may be recovered by the Crown in any Court of competent jurisdiction. Compulsion is an essential feature of the impost and see *City of Halifax v. Nova Scotia Car Works Ltd.* (1914) A.C. 992 at 998.

It is imposed by a public body, viz., the Legislature. The impost is made for a public purpose—protection of the forests from fire (Section 120 (1) to which public service the Province itself contributes \$400,000.00 annually from the Consolidated Revenue Fund (Section 123 (1)). It has all the indicia of a tax for Provincial purposes. And see also *Lower Mainland Dairy Product Sales Adjustment Committee v. Crystal Dairy Ltd.* (1933) 102 L.J.P.C. 17; *Turner's Dairy Ltd. et al v. Lower Mainland Dairy Products Board et al* (1941) 56 B.C. at 148, as affirmed 1941 S.C.R. at 583, and the accident fund in *Workmen's Compensation Board v. C.P.R.* (1920) A.C. at 190.

Next is it a direct or indirect tax. It is not as in the *Crystal Dairy case* supra a tax on a commercial commodity, nor is it imposed on the proceeds of particular transactions. It is an annual tax payable by the owner at the rate of three and one-third cents for each acre of land (section 123 (1)); it forms a lien upon the land and is recoverable at the suit of the Crown in any Court of competent jurisdiction (section 124 (6)). It is in its pith and substance a land tax for Provincial purposes; and see the *City of Halifax case* (1928) 97 L.J.P.C. 11, supra.

Once it is found to be a direct tax which is to be imposed on the timberlands owned by the E. & N. Railway Company, then it derogates from section 22 of the Settlement Act of 1883 and the E. & N. Railway Company is not liable thereto. The said timberlands are not liable therefor unless and until they are used by the Company for other than railroad purposes or leased, occupied, sold or alienated.

In accordance with the provisions of the Constitutional Questions Determination Act, C. 50, R.S.B.C. 1936, I hereby certify to His Honour the Lieutenant-Governor in Council that, in my opinion, for the reasons herein contained, (a) Reference questions One, Three, Four, Five and Six ought to be answered in the affirmative and I hereby so answer them; (b) Reference question Two ought to be answered in the negative, except in so far as it touches upon the subject-matter of Reference question Seven, and I hereby so answer it; and (c) In answer to Reference question Seven, my opinion is that the E. & N. Railway Company is not liable to the tax therein mentioned, and in

particular that the said tax does derogate from the provisions of section 22 of the Settlement Act, 1883. In my opinion the said timberlands are not liable to the said tax unless and until they are used by the E. & N. Railway Company for other than railroad purposes, or are leased, occupied, sold or alienated.

C. H. O'HALLORAN, J.A.

Vancouver, B.C., 10 June, 1947.

REASONS FOR OPINION OF THE HONOURABLE
MR. JUSTICE BIRD.

The questions referred for the opinion of this Court by the Lieutenant-Governor in Council under Order of Reference dated November 12th, 1946, were amended on the hearing, and are now set out in amended form in the reasons of my brother O'Halloran. The questions relate (1) to the existence of a contract between the Province and the Railway Company to exempt from taxation lands and timber situate in the railway belt on Vancouver Island, being lands conveyed to the Dominion of Canada in trust, pursuant to the provisions of sec. 3 of the Settlement Act, 1883 (B.C. Statutes 1884, Cap. 14), and (2) to the competence of the Province, in view of that legislation, to impose taxation on such lands or timber.

Questions Nos. 1 and 3 can conveniently be considered together.

Determination of these questions requires examination of the legislation enacted in the years 1883 and 1884 by the Legislature of British Columbia and the Parliament of Canada, respectively; for if any such contractual relationship existed between the Government of British Columbia and the E. & N. Railway Company Limited or the contractors for construction of its line of railway on Vancouver Island, that relationship must have arisen out of the legislation then enacted.

Before one can hope to make an intelligent appreciation of the intent and effect of that legislation the various provisions of these statutes must be considered, in my judgment, in the light of the circumstances in which the legislation was enacted. Consequently it first becomes necessary to examine in the light of conditions then prevailing, the antecedent history of negotiations and exchanges between the Governments and others concerned, which culminated in the passing of the legislation.

When British Columbia entered Confederation in 1871 the responsible Ministers who then represented the Governments of Great Britain, of Canada and of British Columbia, appear to have recognized the necessity in the interest of all three governments that adequate means of transportation should be provided between British Columbia and the Eastern provinces, since no transcontinental transportation facilities then existed. Moreover, the Government of the Dominion of Canada appears to have acknowledged that the primary obligation to provide such transportation facilities in the form of a transcontinental railway rested upon the Dominion Government (Sloan report pp. 173-6).

In consequence there was incorporated in the terms of the agreement whereby the former Colony of British Columbia became a Province of Canada, an undertaking by Canada "to secure the commencement . . . within two years from the date of the union, of the construction of a railway . . . to connect the seaboard of British Columbia with the railway system of Canada, and further to secure the completion of such railway within ten years from the date of the union"; and British Columbia thereby agreed to convey to Canada in trust an extensive area of land contiguous to the line of railway "in furtherance of the con-

struction of the railway," hereafter referred to as the "railway lands," sec. 11 Terms of Union, Doc. Vol. 96.

The historical record of events covering a period of thirteen years after British Columbia entered Confederation (Doc. Vol. pp. 93-113) discloses a continuing failure by Canada to implement the undertaking thereby given, despite frequent protests by British Columbia in regard to the delay. Nothing had been done in that respect prior to 1875 except to locate the line of the proposed railway on Vancouver Island, and to select Esquimalt as its terminus. Then in September 1875 the Dominion apparently sought to be relieved of its obligation to secure construction of the island railway by offering to pay the Province \$750,000.00 as compensation for the delay, such sum to be applied by the Province to construction of the railway, or to other public works considered advantageous by the Province, and, upon acceptance of the offer, undertook to surrender any claim to lands on Vancouver Island which had been reserved by the Province for railway purposes. The fact that the Government of British Columbia rejected this offer and insisted upon the performance of the undertaking by the Dominion, in my opinion, furnishes a clear indication of the then current determination of the Government of British Columbia, not only to hold the Dominion to the bargain, but also to refrain from any direct participation in matters relating to the construction of the island railway. Subsequent to rejection of this proposal, and pursuant to demand by the Dominion, the Province enacted legislation to authorize a grant of the lands previously held in reserve for the purpose, to the Dominion in trust for railway construction. (Doc. Vol. p. 101.)

A change in this policy of the British Columbia government no doubt induced by the continued inaction of the Dominion, is to be inferred from the fact that in April 1882 British Columbia enacted legislation to incorporate Lewis M. Clement et al to undertake construction of a railway from Esquimalt to Seymour Narrows, which legislation contained provisions for a grant by the Province to the contractors of 1,900,000 acres of public lands, to be made upon completion of the line of railway; and for an exemption of such lands from taxation in the following terms:

S. 21 . . . and the lands of the company shall also be free from provincial taxation until they are either leased, sold, occupied or in any way alienated.

The land grant legislation of 1875 was then repealed. However, Clement failed to furnish the necessary security to ensure construction of the railway, and this proposal was abandoned.

I think it is evident that the Government of British Columbia then reverted to its 1875 policy of refraining from direct participation in matters relating to construction of the railway, for in November, 1882, subsequent to the conclusion of the Clement episode, British Columbia once more called upon the government of Canada to implement its undertaking given by the Terms of Union. (Harrison Report—Doc. Vol. p. 106).

On May 5th, 1883, Hon. J. W. Trutch, representing the Premier of Canada, submitted further proposals to the Government of British Columbia upon the stipulation that in event of approval "acceptance shall be ratified by Act of the Legislature as in full of all claims whatsoever of the Government of British Columbia against the Government of Canada." (Doc. Vol. pp. 17-19.)

The Province advised Mr. Trutch of its acceptance of these proposals three days later and on May 12th assent was given in the Legislature to an Act in which Mr. Trutch's proposals were incorporated (Doc. Vol. pp. 30-37).

However, this did not entirely resolve the matter for in June, 1883, apparently as the result of further exchanges between the two

Governments, the Dominion appointed Sir Alexander Campbell "to personally communicate with the Provincial Government on various questions unsettled between the two Governments . . . and to communicate with Mr. Dunsmuir or other capitalists" relative to construction of the proposed railway.

The Mr. Dunsmuir there mentioned was no doubt the same Robert Dunsmuir who was then a member of the Provincial Legislature, and who, in 1882, had presented to the Legislature a private bill relating to construction of a railway such as was contemplated in the Clement Act. That bill was killed in the course of the same Session of the Legislature in which the Clement bill was passed. (Doc. Vol. p. 106.)

Some significance may well be attached to the fact that upon abandonment of the Clement project neither Dunsmuir nor the province appear to have moved to revive the proposal made in the Dunsmuir bill before mentioned, but instead Dunsmuir opened negotiations with the Dominion leading to a contract between the Dominion and the Dunsmuir interests for construction of the proposed railway.

The negotiations subsequently conducted by Sir Alexander Campbell appear from the record to have culminated on August 20th, 1883, in an arrangement between the two governments and further in the execution of a contract for construction of the E. & N. Railway, which purported to be made between R. Dunsmuir and associates and the Government of Canada. (Harrison report—Doc. Vol. p. 109.)

By the terms of the arrangement first mentioned existing differences between the respective governments relating to railway matters appear to have been adjusted (vide Doc. Vol. pp. 109-111) by the Province agreeing, inter alia, (1) to amend the Act of May, 1883, in certain respects required by the Dominion; and further (2) "to procure the assent of the contractor for construction of the island railway to Clause F of the agreement recited in the amending bill"; (Doc. Vol. p. 38), Clause F being a provision whereby a limited right is reserved to actual settlers, to purchase 160 acre blocks of the railway lands at a price of \$1.00 per acre.

The Dominion thereby arranged to contribute \$750,000.00 towards the construction of a railway from Esquimalt to Nanaimo, and to transfer lands conveyed to it by British Columbia for that purpose to "the contractors who may build such railway." (Settlement Act, Doc. Vol. p. 48.) It was further arranged that each Government would enact legislation to carry out the terms of this arrangement and to facilitate early commencement of railway construction on Vancouver Island.

The railway construction contract then executed was placed in escrow pending sanction being given by both Governments to the terms of the arrangement before mentioned and to the terms of the railway contract by the Dominion Government.

Again it is perhaps significant that the terms of the construction contract were not required to be ratified by the Province.

It is to be noted that the draft bill of the British Columbia Legislature mentioned in the railway contract was identical in form with the Provincial statute, to which assent was later given on December 19th, 1883; further, that the railway contract bears an endorsement over the signature of R. Dunsmuir which reads:

I have read and on behalf of myself and my associates acquiesce in the various provisions of the bill so far as they relate to the island railway.

Turning now to the legislation passed in 1883 and 1884 by the Governments of British Columbia and of Canada respectively: Each statute recites an agreement made between the two governments for the purpose of settling disputes and difficulties existing between them

relative, inter alia, to construction of the island railway; and further recites and subsequently adopts the various terms agreed upon.

The provincial statute, known as the Settlement Act, constitutes certain persons to be designated by the Dominion, a body corporate by the name of Esquimalt & Nanaimo Railway Company; and confers powers, subject to conditions, upon that company to construct a line of railway from Esquimalt to Nanaimo. Anticipating subsequent transfer by the Dominion of the lands so conveyed in trust by British Columbia, provisions are also incorporated for protection of squatters upon the lands and the right of actual settlers to purchase blocks of land. The Act further provides tax exemptions like in effect to the tax exemption provisions found in the Clement bill of 1882.

The Dominion Act also approves and ratifies the railway construction contract, which is expressed to be made between Robert Dunsmuir et al and Her Majesty Queen Victoria, represented by the Minister of Railways and Canals. Authority is thereby given to grant in aid of construction of the railway a subsidy of \$750,000.00 and the lands held by the Dominion in trust, in so far as such land shall be vested in Her Majesty. It further contains like provisions to those found in the Provincial Act for protection of squatters and the rights of settlers.

I conclude from examination of the terms negotiated by Sir Alexander Campbell, as those terms are set out in the memorandum of arrangement dated August 20th, 1883, and in the legislation of 1883 and 1884, as well as from perusal of the available record of decisions and actions of the two governments, and of their respective representatives which preceded the enactment of the Settlement Bill of 1883 that throughout the period 1871 to 1883, with the single exception of the short-lived Clement episode, B.C. had adhered to the policy that the Province should stand upon sec. 11 of the Terms of Union and refrain from assuming any other contractual obligation in relation to railway construction. I find nothing either in the legislation before mentioned or in the record of negotiations which led to its enactment from which in my opinion a conclusion can reasonably be drawn that thereby the Province intended or in fact did contract with the railway company or the contractors for its construction either directly or through the Dominion Government or its representatives as agent of the Provincial government. I do not recall that the agency theory was advanced by counsel supporting the contract view, though the Court was asked to deal with the agency question by counsel for the Province. In any event, there is nothing in the record before us which in my opinion can be taken as supporting the proposition that in negotiating the terms of settlement or those of the construction contract the Dominion or its representatives acted as agents for the Province. I think it clearly appears that the Dominion and its representatives then acted solely for the account of the Dominion.

Nor does it appear from the record, in any event up to 1904, that the railway company considered that any such contract had been made. In that year the railway company addressed a petition to His Excellency the Governor-General in Council for disallowance of the "Vancouver Island Settlers' Rights Act, 1904," enacted in that year by the Provincial Government, alleging that the Act created "an interference with the contract made (in 1883) between the Esquimalt and Nanaimo Railway Company and the Dominion Government." The petition was signed on behalf of the railway company by its President, James Dunsmuir, who had been a party to the railway construction contract. The railway company then founded its objection to the legislation upon the ground expressed in paragraphs 20 and 21 of the petition that "the

Esquimalt and Nanaimo Railway Company made their contract as aforesaid with the Dominion Government." "The Company did not receive the land from the Provincial Government; *nor did they enter into any contract with the Provincial government*" (my italics). But the railway company supported by certain of its successors in title to part of the timber lands and by the Attorney-General of Canada, now submits that a contract was made in 1883 between the province and the railway company, whereby the province agreed (inter alia) not to tax unsold lands. Counsel supporting this position rely principally upon the proposition that the provincial legislation of 1883 constitutes an offer open to acceptance by any delegated persons or corporation who undertakes and completes the construction of the island railway, which offer, it is submitted, was accepted by the E. & N. RAILWAY COMPANY.

Counsel for the railway company bases his submission on a contract arising from the May Act of 1883, which he says constitutes an offer by the Province, the acceptance of which is found in the Settlement Act of 1883, whereby the E. & N. Railway Company is incorporated under sec. 8, and is bound to construct the railway by the terms of sec. 9 thereof. He relies particularly upon the use of the imperative "shall" in sec. 9 of the Act as imposing an obligation upon the new railway company as well as upon the exemption from taxation found in sec. 22; also upon the provisions of sections 23 to 26 inclusive, which latter sections, he contends, are addressed to the railway company. He directs attention to sec. 15 of the construction contract, whereby the lands are made subject to the provisions of the Settlement Act, and particularly sections 23 to 26 inclusive, and thereby include every provision of the draft bill. Counsel therefore urges that when the Settlement Act, including sec. 27 thereof, was later enacted a contract was created between the railway company and the province.

The submission of counsel for the timber owners is to the like effect, though he relies upon the Settlement Act of 1883 as constituting an offer which could be converted into a contract by performance of what he terms the condition, i.e., construction of the railway by persons named by the Dominion. He, too, finds support for this submission in the language of the statute and of the construction contract which is relied upon by counsel for the railway.

Counsel for the Attorney-General of Canada has adopted the arguments of other counsel on the same side.

It is to be observed that the May Act was passed to confirm the acceptance by the Province of the Dominion proposals made in the Trutch letter of May 5th, 1883. Therefore, as between the two governments the Act was clearly an acceptance of an offer by the Dominion. In the May Act, as well as in the Settlement Act of December 19th, 1883 (which amends the May Act) terms were incorporated which had been the subject of lengthy negotiation between representatives of the two governments. Since the Dominion had the primary obligation to secure construction of the railway, I think it was to be expected that the Dominion representatives, in the interest of their principal, must first endeavour to arrange terms with the Province which would be acceptable to a prospective contractor; then to cause those terms to be clearly defined in the provincial draft bill, to the end that a prospective contractor could be assured of the ability of the Dominion to fulfill those terms. In my judgment it is apparent from examination of those statutes and of the construction contract, that this course was adopted.

If the legislation and the construction contract are considered in the light of these conditions, as I think the documents must be, then in my opinion the May Act, as well as the

Settlement Act of 1883 are shown to be, as I think appears from the language of the legislation, nothing more than the confirmation of an agreement made between the Dominion and the Province.

I would therefore answer question 1 in the affirmative.

Question 3.—We are told by counsel for the Government of British Columbia that question 3 relates specifically to the effect of chapter 33 of the Statutes of British Columbia 1912 (Doc. Vol. p. 128); the question being directed to ascertaining whether a contract arising under that statute would be breached by the tax recommended by the Commissioner. The Commissioner's recommendation in my opinion is to be read as including any tax within the competence of the Provincial Legislature, whether upon timber alone, or lands upon which there is standing timber, all situate within the island railway belt. I conclude further that the question relates only to such a tax as is indicated in questions 4, 5 and 6. This statute recites that the railway company "desires to be assured that the leasing of its said railway . . . to the Canadian Pacific Railway will not affect the exemption of its lands," i.e., under sec. 22 of the Settlement Act 1883, and provides by sec. 1 "notwithstanding such lease . . . such exemption shall remain in force and virtue." Under sec. 2 the Company agrees to pay 1½c. per acre of railway lands remaining vested in the Company from time to time. In my judgment the effect of the statute is simply to preserve the exemption attaching to the railway lands under the terms of the Settlement Act, notwithstanding the lease of its railway to the Canadian Pacific Railway. No new right of exemption is granted thereby but the E. & N. Railway Company thereby agrees to pay 1½c. per acre as consideration for the promise of the Province to refrain from treating the proposed lease as a form of alienation of the lands destructive of the tax exemption under sec. 22 of the Settlement Act. Therefore I have reached the conclusion that although by the Act of 1912 the Province does ratify a contract then made between the E. & N. Railway Company and the Province, nevertheless a breach of that contract will not be created by the proposed legislation.

Question 2.—We were told on the hearing by counsel for the Province that notwithstanding an affirmative conclusion being reached in regard to Questions 1 and 3, or either of them, the Province desires an answer to Question 2. Since I have reached an affirmative conclusion on both of the questions first mentioned, for the purposes of Question 2 I must assume the existence of a contract such as counsel for the railway company and for parties on the same side have urged to exist by virtue of sec. 22 of the Act of 1883.

The language of sec. 22, as I read it, provides for a limited exemption from taxation which terminates with the happening of one of the events last mentioned therein. The legislation proposed in each of questions 4, 5 and 6 in my opinion contemplates the levy of a tax subsequent to the happening of any such event, although the proposed legislation will be enacted prior thereto.

I think that the phrase "shall not be subject to taxation" found in sec. 22 does not extend to the enactment of legislation which authorizes the levy of a tax after the happening of an event whereby the exemption is determined, but must be read as creating an exemption from a direct levy which imposes liability for taxation.

Therefore I have reached the conclusion that even if a contract exists by virtue of sec. 22, a breach of that contract will not arise in consequence of enactment of legislation under any one of questions 4, 5 and 6 whereby the imposition of a tax is authorized.

Question 4.—This question assumes an alienation of timber lands by the railway company to another subsequent to the enactment of

legislation whereby a tax is imposed upon timber cut from the lands for the payment of which the owner becomes liable immediately upon severance of the standing timber. It is therefore a tax proposed to be levied on personal property.

The answer to the question then depends upon whether the tax is found to be direct or indirect within the meaning of sec. 92, head (2) of the British North America Act. The test to be applied rests on the application of the principle that "a direct tax is one that is demanded from the very person who it is intended or desired should pay it. An indirect tax is that which is demanded from one person in the expectation and with the intention that he shall indemnify himself at the expense of another," per Viscount Haldane in *Attorney-General for Manitoba v. Attorney-General for Canada* (1925) A.C. 561 at 566. But the form alone of the legislation will not determine whether the tax is direct or indirect. The Court must "scrutinize the tax in its entirety"—*Great West Saddlery Co. v. The King* (1921) 2 A.C. 91 and 117—for the purpose of ascertaining its "true nature and character"—*Citizens Insurance Co. v. Parsons* (1881) 7 A.C. 96.

Here counsel for the Province submits that the proposed tax will be imposed upon the very person who is intended to pay the tax, that is to say, the owner of the timber at the time of severance. He cites in support of that proposition *Atlantic Smoke Shops Limited v. Conlon* (1943) 112 L.J.P.C. 68 and particularly the language of Viscount Simon at p. 72, when referring to the *Kingcome* case:

For fuel oil may be consumed for the purpose of manufacture and transport, and the tax on the consumption of fuel oil might, as one would suppose, be sometimes passed on in the price of the article manufactured or transported. Yet the Privy Council held that the tax was direct.

Counsel seeks to distinguish the proposed tax from that under consideration in *Attorney-General for British Columbia v. McDonald Murphy Lumber Company* (1930) A.C. 357 upon the ground that the proposed tax is not in the course of a commercial transaction. He says that when the commodity is used by the taxpayer for manufacturing purposes it is in the same category as the fuel oil in the *Kingcome* case. But the judgment in the *Kingcome* case, as well as that in the *Smoke Shop* case, I think rests on the conclusion that "the person who pays the tax is the person who actually bears it"; for in the *Smoke Shop* case at p. 73, referring to the tax under consideration in those decisions, the Lord Chancellor says:

In both instances the circumstance which makes the tax direct is the same, namely, that the person who pays the tax is the person who actually bears it.

Then can it reasonably be said that the proposed tax which will be paid by the owner of the cut timber actually will be borne by him? I think it clearly appears from examination of Question 4 that the taxpayer actually will not bear it. In my opinion the tax will be borne either wholly by the E. & N. Railway Company or in part by that company and in part by the purchaser of the logs as in the *McDonald Murphy* case.

I conclude that the immediate effect of the enactment of the legislation referred to in the question will be to suspend the tax over all timber lands then owned by the railway company, which I think must inevitably result in a diminution in the current price of those lands in the open market; for lands growing timber which is subject to tax when cut, will not sell at as high a price as comparable lands having standing timber free from tax. The amount of that price reduction must no doubt be a matter of conjecture, but I think one may reasonably assume that the reduction will bear close relation to the amount of the tax subse-

quently to be levied. If that be so, it must necessarily follow that one who acquires title to such timber lands subsequent to enactment of the legislation and later cuts the standing timber will have received some compensation for the tax subsequently payable by way of a reduction in the purchase price of the timber lands. In those circumstances I think it may reasonably be said that the general tendency will be to pass the tax, or in any event a substantial part of it, backwards to the vendor of the timber lands. Then, since logs are a commodity of commerce, and the tax being imposed on the logs when severed from the land, I think there can be no doubt that if any balance of the tax remains for which the taxpayer is not compensated by the diminution in the selling price, it will enter into the determination of the price of the manufactured product.

I think it follows consequently that whether the general tendency is to pass the tax backward to the vendor of the timber or forward to a purchaser of the logs, nevertheless the tax is one which is demanded from one person, with the intention that another shall bear it, and is therefore indirect taxation.

I would answer Question 4 in the affirmative.

Questions 5 and 6.—I would answer both questions 5 and 6 in the affirmative. I concur in the reasons given by my brother O'Halloran in answer to these questions, except the opinion therein expressed (at pp. 48-50) as the first answer found by him to the submission that the proposed tax is indirect because it is passed backwards to the E. & N. Railway Company.

Question 7.—Sec. 123 of the Forest Act provides for the creation of a forest protection fund, to be raised by annual contributions required thereunder to be made by owners of lands classified as timber lands under the provisions of the Taxation Act as well as by annual contributions to be made by the Minister of Finance from the Consolidated Revenue Fund. The forest protection fund, as the name implies, is raised for the sole purpose of financing measures found necessary to furnish protection of timber lands in the public interest as well as that of the private owner of timber lands. This I think appears from examination of the several sections found under the head of Part 11 of the Act, and particularly sec. 123, subsecs. 4 and 5, which provide for increased or reduced annual levies, depending upon whether the total levy made under sec. 123, subsec. 1 is or is not sufficient to cover expenditures made from the fund. I must conclude therefore that contributions so made by owners of timber lands, i.e., the tax (so-called) is in the nature of a charge for services, or, as was said by Martin, C.J.B.C. in *Re Natural Products Marketing Act* (1937) 52 B.C.R. 179 at 192:

In their essence they are not of that nature (taxes) but are really service fees paid for special services;

and cf. *Shannon v. Lower Mainland Dairy Products Board* (1938) A.C. 708, in which the quoted language of Martin C.J. is approved by the Judicial Committee:

They are fees for services rendered by the Province or by its authorized instrumentalities under the powers given by sec. 92 (13) (16).

So considered, the tax so-called, in my opinion does not derogate from the provisions of sec. 22 of the Act of 1883, and imposes a liability upon the E. & N. Railway Company in connection with its timber lands.

In accordance with the provisions of the Constitutional Questions Determination Act, C. 50, R.S.B.C. 1936, I hereby certify to His Honour the Lieutenant-Governor in Council that, in my opinion, for the reasons herein expressed, the questions referred to us should be answered as above noted.

H. I. BIRD, J.A.

Vancouver, B.C., 10th June, 1947.

REASONS FOR OPINION OF THE HONOURABLE
MR. JUSTICE SIDNEY SMITH.

This case presents a footnote to the early history of this Province. Perhaps not very ancient history, as history goes; for the first date in the Record of Documents with which we were furnished is 13th January, 1849, when Her Majesty Queen Victoria granted Vancouver Island "together with all royalties of the seas, upon the coast and all mines Royal thereto belonging," to the Governor and Company of Adventurers of England trading into Hudson's Bay; while the last is 4th December, 1946, the date of a memorandum on taxation. Yet between these two dates the Province achieved the measure of its present development.

The matter comes before us by way of Reference from the Provincial Government under statutory powers. Certain questions were formulated for the opinion of the Court. As these questions will no doubt be set out elsewhere in the findings of the Court it will not be necessary to state them specifically in this judgment. The questions, seven in all, are based upon the findings of The Honourable Gordon McGregor Sloan, Chief Justice of British Columbia, who had been appointed by the Provincial Government sole Commissioner to enquire into all phases of the forest resources in British Columbia. We were informed by counsel that the learned Commissioner did not have the benefit of argument upon the matters now under consideration. We were also informed that it was desirable that all questions be answered; and that the Provincial Government had no intention of introducing legislation which would have the effect of violating solemn statutory obligations entered into in by-gone years. This is what one would expect; for it would be quite wrong to attribute to the Government any intention of acting otherwise than in the utmost good faith with all concerned. The first three questions deal generally with the issue of "contract or no contract" between the Province and the Esquimalt and Nanaimo Railway Company (which may be conveniently referred to as the "Railway Company") with relation to a certain statutory provision that the unsold lands of the Railway Company in the Island Railway Belt should enjoy freedom from taxation as therein specified: The provision is as follows: and the issue between the opposing views rests upon its words:

22. The lands to be acquired by the company from the Dominion Government for the construction of the Railway shall not be subject to taxation, unless and until the same are used by the company for other than railroad purposes, or leased, occupied, sold, or alienated.

This is sec. 22 of what is known as the Settlement Act of 1883 and to appreciate its significance reference will later be made to the surrounding circumstances, then and now. For the moment it will be sufficient to notice that the section imports an element of duration in time. The lands are to be tax free until (so far as material here) they are sold. Question 4 deals with whether a tax on the timber in the Island Railway Belt, as and when cut, would be ultra vires, assuming the timberlands to be then privately owned. Questions 5 and 6 concern the competence of the Provincial Legislature to impose a tax on the timberlands, after sale thereof, payable in various ways and assessed in accordance with the amount of timber thereon. Question 7 has to do with a tax in the nature of a service charge. These questions were made the subject of well-balanced controversy; it will be convenient to consider them, thus grouped, in numerical sequence.

On 20 July, 1871, British Columbia was admitted into and became part of Canada on certain terms, known as the "Terms of Union." In clause 11 thereof the Dominion Government

undertook to secure the construction of a railway from the Pacific towards the Rocky Mountains and from the East towards the Rocky Mountains to connect the seaboard of British Columbia with the railway system of Canada; and the Government of British Columbia agreed to convey to the Dominion Government, in trust to be appropriated in such manner as the Dominion might deem advisable in furtherance of the construction of the railway, an extent of public lands along the line of the railway, throughout its entire length in British Columbia, not to exceed twenty miles on each side of the said line, with a provision that the lands pre-empted in the belt should be made good from other lands. We are concerned only with that portion of the Railway situated on Vancouver Island.

By Dominion Order in Council dated 7th June, 1873, Esquimalt was fixed as the terminus of the Canadian Pacific Railway; and it was therein provided that a line of railway be located between the Harbour of Esquimalt and Seymour Narrows on Vancouver Island. On 1st July, 1873, the Province in accordance with clause 11 of the Terms of Union, reserved a strip of land 20 miles in width along the East Coast of Vancouver Island between Seymour Narrows and the Harbour of Esquimalt in furtherance of the construction of the said Railway. (The Island Railway Belt.)

But there were delays in the construction of this Island Railway: ten years passed and there was no sign of even a beginning, save only that the line of the projected railway had been practically located and steel rails had been landed at Esquimalt and Nanaimo. In 1882 the Legislature of the Province, in growing exasperation, passed an Act entitled "An Act to Incorporate 'The Vancouver Land and Railway Company.'" (I shall call this the 1882 Act.) The effect of the Act was to constitute the persons therein named (Clement et al) a railway company and to give the corporate body thus formed power to construct a railway on Vancouver Island from Esquimalt Harbour to Seymour Narrows. The Act contained certain requirements as to the furnishing of security and then went on to provide in sec. 18 that the Government should set apart and reserve to the company 1,900,000 acres, more or less, of public lands within the area therein defined; and that upon the completion of the said railway the Government should grant the said lands in fee simple to the said Company. It was furthermore provided that:

. . . the lands of the Company shall also be free from Provincial taxation until they are either leased, sold, occupied or in any way alienated.

There can be no doubt that this Act, at any rate, upon acceptance by performance, represented a statutory contract between the Provincial Government and the Railway Company; a contract which included a provision that the lands to be granted should be exempt from taxation; a contract however which proved abortive, on account of failure to provide the stipulated security.

But a year later, on 12th May, 1883, a further statute was passed dealing with the construction of substantially the same railway. (I shall call this the May Act.) This Act was amended, re-enacted and assented to on 19th December of the same year, and became known as the Settlement Act, and will be so referred to herein. The May Act recites that negotiations between the Governments of Canada and of British Columbia had been pending relative to the Island Railway and that the negotiations had resulted in an agreement to the effect set out in clauses (a) to (k) thereof. Sec. 3 of the Act granted to the Dominion Government the lands in the railway belt, by the identical description contained in the 1882 Act, to aid in the construction of a railway between Esquimalt and Nanaimo; to be held by the Dominion Government in trust, and to be appropriated as

the Dominion Government might deem advisable; otherwise the lines on which the May Act proceeded were very much the same as those of the former Act. The essential difference between the two Acts was the intervention of the Dominion Government as a trustee during the construction of the railway—thus following out the express provisions of Article 11 of the Terms of Union in relation to this matter.

The agreement between the two Governments recited in the Act provided in clause (d) that the Government of British Columbia should procure the incorporation by Act of the Legislature of certain persons, designated by the Government of Canada, for the construction of the railway from Esquimalt to Nanaimo. (These were named by Order in Council of 12th April, 1884, and consisted of Robert Dunsmuir and his associates, the Contractors who subsequently built the railway.) It is apparent from the Record (top of p. 109) that at the time of the passing of the May Act no contract had been made for the construction of the railway. The Dominion Government declined to make the railway a government work, which they claimed the May Act virtually did, and on 23rd June, 1883, appointed Sir Alexander Campbell (then Minister of Justice) to personally communicate with the Provincial Government on various unsettled questions between the two Governments, and to communicate with Mr. Dunsmuir or other capitalists desirous of forming a company to construct the railway. It will be observed that the next item on p. 109 of the Record is a letter dated 17th August, 1883, at Victoria, from Sir Alexander Campbell to Hon. William Smithe, then both Premier of the Province and Commissioner of Lands. From this it is clear that Sir Alexander Campbell, following his appointment of the 23rd June, 1883, came to Victoria to deal with the unsettled questions between the two Governments and to endeavour to effect a contract for the construction of the railway. His mission was successful. In negotiations held at Victoria between Sir Alexander, representing the Dominion, and the Hon. William Smithe, representing the Province, an agreement was reached respecting the unsettled questions of the two Governments. At the same time a contract for the construction of the railway was also concluded between Her Majesty represented by the Minister of Railways (Dominion) and Mr. Dunsmuir and his associates, all of which was subject to legislative confirmation by both Governments. The memorandum of the aforesaid agreement (p. 38 of the Record) sets out the terms of settlement arrived at by the Government representatives. Attached to this memorandum was a draft bill amending the May Act (this draft bill was identical with the Act of 19th December, 1883, the Settlement Act, which was later passed). The amendments to the May Act that the Province particularly desired was one to clause (f) to provide for conveyances of land in the Grant to settlers during construction; and another to provide for an express undertaking by the Dominion that it would transfer the land Grant to the Company upon completion of the railway: there was no such provision in the May Act. The memorandum provided that the Province had to obtain the consent of the Contractors to the amendment to clause (f), and further provided that the construction contract was to be provisionally signed and deposited in escrow until statutory authority had been given by the Dominion Parliament and by the Provincial Legislature. The principal amendments sought by the Dominion were to clause (e) and to sec. 8 of the Act. It will be noted that in these amendments the Dominion was insisting upon eliminating from the aforesaid provisions words that contained or implied any undertaking by the Dominion to secure the construction of the railway. Clause (e) as redrawn contained an agreement by the Dominion

with the Province to contribute \$750,000.00 to the construction of the railway, to hand over the lands to the Contractors, and to take security for the construction of the railway to the satisfaction of the Province. Whether or not these amendments of the May Act have any direct bearing upon the question of the contract now in question, they are an important part of the negotiations that took place at Victoria, and therefore proper subject-matter for consideration.

It will now be convenient to deal with the position of the Contractors in their negotiations at Victoria. The Contractors had of course to decide whether they would enter into a contract to construct the railway upon the terms offered. The Contractors had before them the draft bill providing for the consideration the Contractors were to receive for the construction of the railway, namely, (1) a land grant by the Province to the Dominion in trust to be handed over to the Contractors upon the construction of the railway, with a provision that the lands so to be acquired by the Company would not be subject to taxation until sold by the Company; and (2) a payment of \$750,000.00 from the Dominion. The other provisions of the draft bill relating to the lands are not material here. It must be particularly noted, however, that section 27 of the bill provided that the Railway Company would be bound by any contract for the construction of the railway which should be entered into by and between the persons so to be incorporated, and Her Majesty, represented by the Minister of Railways and Canals; and that the Railway Company should be entitled to the full benefit of such contract, which should be construed and should operate in like manner as if the Company had been a party thereto in lieu of the Contractors. Furthermore, the Contractors had before them the drafted Construction Contract, dated 20th August, 1883, (the same date as the aforesaid memorandum) providing in clause 13 for the grant of a subsidy of \$750,000.00, and for the grant of the lands. Clause 13 of this Construction Contract is in part as follows:

15. The Land Grant shall be made, and the land, in so far as the same shall be vested in Her Majesty and held by her for the purposes of the said Railway, or for the purposes of construction, or to aid in the construction of the same, shall be conveyed to the said Contractors, upon the completion of the whole work to the entire satisfaction of the Governor in Council; but so, nevertheless, that the said lands, and the coal oil, coal and other minerals and timber thereunder, therein or thereon, shall be subject in every respect to the several clauses, provisions and stipulations referring to or affecting the same respectively, contained in the aforesaid Act passed by the Legislature of the Province of British Columbia in the year 1883, entitled "An Act relating to the Island Railway, the Graving Dock and Railway Lands of the Province," as the same may be amended by the Legislature of the Province in accordance with a Draft Bill now prepared, which has been identified by Sir Alexander Campbell and the Honourable Mr. Smithe, and signed by them, and placed in the hands of the Honourable Joseph William Trutch, and particularly to Sections 23, 24, 25 and 26 of the said Act.

Consequently, when the Contractors appended their names to the Construction Contract on the 20th August, 1883, they had before them the undertaking of the Provincial authorities to enact the draft bill decreeing that the Company would have the full benefit of the construction contract, and they had in the Construction Contract a provision that the lands would be subject in every respect to the several clauses, provisions and stipulations referring to or affecting the land contained in the May Act as it was to be amended by the Legislature. Sec. 27 of the draft bill and clause 15 of the draft contract were complementary to each other, and made it abundantly clear to the Contractors that the lands when

transferred to the Company would have the benefit of the provisions of sec. 22. It is evident from the text of the memorandum of 20th August, 1883, that the construction contract was definitely before the Provincial authorities at the time that the memorandum was prepared and signed; and it should be observed that at the foot of the contract there is this note signed by Mr. Robert Dunsmuir:

I have read and on behalf of myself and my associates acquiesce in the various provisions of the Bill so far as they relate to the Island Railway.

Victoria, B.C., 20th August, 1883.

R. DUNSMUIR.

On the 19th December, 1883, the Provincial Legislature passed the draft bill which later became known as the Settlement Act, and it became law. It must have been common knowledge of the three interests concerned in the negotiations at Victoria, that the Dominion had not the competence to restrain the Province in the exercise of its power to tax the lands in the Railway Belt, after transfer to the Railway Company. This freedom from taxation could result, and could result only, from the pledge of the Province, and the Legislature must have been aware of this when the Settlement Act was passed. It should be remembered, too, that the lands in the land Grant were Crown lands, and of course were never subject to taxation, and would not be so subject, while held by the Dominion. Sec. 22 could only apply to that period of time between the transfer to the Railway Company by the Dominion, and sale by the Railway Company. Sec. 22 in fact so states—"The lands to be acquired by the Company," &c. It is manifest therefore that the Contractors relied upon sections 22 and 27 as part of the inducement offered to them to enter into the contract to construct the railway.

I have outlined the matter, I hope with a sufficient statement of the circumstances, as plainly as I can, and paying due regard to various arguments advanced by both sides on the precise meanings of the various words used in the text. But, on the whole, it seems to me that the men of those days were more concerned with works than words; were more immediately interested in the construction of Railways than in the niceties of language, and that their intention is clear enough. And it seems to me further that when one examines the doings and documents just mentioned, together with the correspondence in the record, the equivalent Dominion Act respecting the Vancouver Island Railway of 19th April, 1884, and the grant of lands from the Dominion to the Railway Company upon completion of construction and dated 21st April, 1887, there is no escape from the conclusion that the Province is contractually obligated to grant freedom from taxation to these railway lands in accordance with the terms of sec. 22. The arguments to the contrary are of course legitimate arguments to put forward, but the question for decision is whether on the true construction of the documents and the statutes, when interpreted in relation to the surrounding circumstances and their own subject-matter, it was the intention of the parties that this provision granting freedom from taxation should be binding upon the Province. To me there seems to be only one answer to this question: That it was so. If this is the correct answer, then it is clear that any legislative action contrary to the spirit of this section would be tantamount to a breach of faith on the part of the Government and of the people of this Province. And it would surely be contrary to the spirit of this section were the Government to announce, as is suggested, that as and when these timber lands were sold by the Railway Company the new owners would be taxed to the extent of 55% of the value of the timber growing thereon. That simply reduces the value (that

is to say, the value to the Railway Company) of the timber lands still unsold by 55%. And if by 55%, why not by 95%? And if now, why not the year after the construction of the Railway had been completed? And if these two events had happened would not the value of the timber land consideration so solemnly granted to the Railway Company have disappeared into thin air? That a result so strange, and so inconsistent with the plain purpose of the section, could have been contemplated as within the terms of the arrangement made by those men who met together on the 20th August, 1883, is, or so it seems to me, quite unthinkable. And yet acceptance of the arguments raised by Government Counsel involves the view that this consummation was within the spirit and the language of the bargain then made. I do not believe it. The law proceeds on principles of practical common sense. Where is the common sense in such a view? The section grants exemption from taxation until the lands are (amongst other contingencies) sold. Then they may be taxed. But the taxation contemplated by the section, to which the lands are to become subject when sold, can only mean the ordinary taxation imposed alike on these and all surrounding comparable lands. As to this there could be no complaint by anyone. But here it is sought to give an altogether wider, if not an altogether different, meaning to the word taxation. It is sought to have it include the extraordinary levy herein contemplated, a levy which would fall on these yet unsold timber lands and on these timber lands alone.

In this regard I adopt with great respect the views of the Honourable Charles J. Doherty, then Minister of Justice, in his report of 21st May, 1918, recommending the disallowance of a Provincial Statute known as the "Vancouver Island Settlers' Rights Act 1904 Amendment Act 1917." It will be sufficient to say that the effect of this Act would have been to deprive the Railway Company of certain coal-bearing lands without any provision being made or suggested for the compensation of the Company for the loss which it would thereby suffer. The report says in part as follows:

There can be no doubt about the intention of the enactment having regard to the sequence and history of the legislation. A large area of valuable land was transferred by the Province to the Dominion destined and appropriated by statutory arrangement and sanction as between the two Governments for the benefit of the Esquimalt and Nanaimo Railway Company, which undertook the burden of constructing and operating the railway. These lands were in turn transferred by the Dominion to the company upon the terms of its contract . . . the lands passed to the company, and the company is certainly justified to look not only to the Province but also to the Dominion with whom it contracted and from whom it received its grant, to see that its title is not impaired by legislative revision of the terms after performance of the contract by which the lands were earned. The identical legislation on the part of the Province and of the Dominion of 1883 evidences a matter of Dominion as well as of local policy which has its foundation in the terms upon which British Columbia entered the Union, by which, in consideration of the construction, equipment and undertaking to operate and maintain the railway, the Company received the statutory subsidies, including the lands in question, . . . the process by which, notwithstanding these solemn assurances, a valuable portion of the property which it was thus intended that the company should receive, and which the company did receive, is taken away by the exercise of the legislative authority of one of the parties to the tripartite agreement, cannot adequately be characterized in terms which do not describe an unjustifiable use of that authority, in conflict with statutory contractual arrangements to which the Government of Canada as well as the Province was a party . . . the undersigned, . . . considers that both the proper execution of these powers and the obligation of honour and good faith . . . require that the Province should not be permitted substantially to diminish the consideration of the contract,

I have quoted the language of the learned Minister of Justice at length because I think it exactly sets out the situation as it exists today. Now, as then, there is suggestion of "legislative interference with vested rights or the obligations of contracts." Now, as then, notwithstanding "these solemn assurances" it is mooted that a valuable portion of the property of the Railway Company be taken away "by the exercise of the legislative authority of one of the parties to the tripartite agreement." As already stated, I think there can be no doubt that there was here a contract, either express or implied, or partly the one and partly the other, which formed the subject-matter of the "tripartite agreement" referred to by the learned Minister; and that one term at least of this contract was that the Railway Company should possess these lands free of taxation, as well in the spirit as in the letter; a term by which the Government of this Province was then, and is now, in honour bound.

The view I have formed derives very considerable encouragement from the circumstance that the Government of the Province appears to have been of the same opinion for over 60 years. A striking confirmation of this is furnished by certain legislation passed in 1912. In February of that year the Esquimalt and Nanaimo Railway Company's Land Grant Tax Exemption Ratification Act ratified and confirmed an agreement between the Province and the Railway Company. In this agreement the Provincial Legislature admitted the existence of the Railway Company's right to exemption from taxation and that "such exemption shall remain in full force and virtue." This admission was well-founded as resting upon an express provision of statute-law, to wit, sec. 22 aforesaid.

We were referred to one sentence in the record, and so far as I know the only sentence in the record, which throws the slightest doubt upon the existence of a contract binding upon the Provincial Government. It is made by James Dunsmuir as the then President of the Railway Company, in a petition dated the 21st March, 1904, and presented to the Governor-General in Council in support of the Railway Company's application for disallowance of the "Vancouver Island Settlers' Rights Act, 1904." In this sentence Mr. Dunsmuir says:

21. The Esquimalt and Nanaimo Railway Company do not recognize the right of the Provincial Legislature to interfere with the land grant, as the company did not receive the land from the Provincial Government, nor did they enter into any contract with the Provincial Government.

The petition is the petition of the Esquimalt and Nanaimo Railway Company and Mr. James Dunsmuir signs as its President. What advice he sought and what enquiries he made to satisfy himself of the truth of the last clause of the statement we of course do not know. For my purpose, and for the reasons I have attempted to state, it will be sufficient to say that I think he was mistaken, and that such a contract did exist and exists to this day. If confirmation of this view is necessary it may be found in a letter dated 16th November, 1885, from the aforesaid the Hon. William Smithe (p. 68 of Record) stating that "the Provincial Government are the real principals in the matter of this Railway and these lands."

The next main point dealt with in the questions is whether it is within the legislative competence of the Province to impose a tax on timber cut on the land of the Island Railway Belt after such timber had been transferred by the Railway Company to private ownership. It was contended by the Railway Company that the Province was without legislative competence in this regard principally because such would be indirect taxation within the Province. I agree with this submission.

It seems to me there can be no doubt that such taxation would be indirect taxation and so invalid under head 2 of sec. 92 of the B.N.A.

Act. There are numerous authorities on this point but perhaps the present law is best expressed in the language of Viscount Haldane in *A.G. for Manitoba vs. A.G. for Canada* (1925) A.C. 561 at p. 566 as follows:

As to the test to be applied in answering this question, there is now no room for doubt. By successive decisions of this Board the principle as laid down by Mill and other political economists has been judicially adopted as the test for determining whether a tax is or is not direct within the meaning of s. 92, head 2, of the British North America Act. The principle is that a direct tax is one that is demanded from the very person who it is intended or desired should pay it. An indirect tax is that which is demanded from one person in the expectation and with the intention that he shall indemnify himself at the expense of another. Of such taxes excise and customs are given as examples.

It does not exclude the operation of the principle if, as here, by s. 5, the taxing Act merely expressly declares that the tax is to be a direct one on the person entering into the contract of sale, whether as principal or as broker or agent. For the question of the nature of the tax is one of substance, and does not turn only on the language used by the local Legislature which imposes it, but on the provisions of the Imperial statute of 1867.

Mill's definition has now stood good for half a century. It has been quoted on innumerable occasions up and down Privy Council decisions on direct vs. indirect taxation. One of the earliest of such authorities is the case of *Brewers' and Malsters' Association of Ontario vs. Atty.-Gen. for Ontario* (1897) A.C. 231 at p. 236 where Lord Herschell deals with the question in the same way as does Lord Haldane 28 years later. Later cases from British Columbia are: *A.G. for British Columbia vs. McDonald Murphy Lumber Co. Ltd.* (1930) A.C. 357 and *A.G. for British Columbia vs. Kingcome Navigation Company Limited* (1934) A.C. 45 at p. 51. Perhaps the latest case of all is *Atlantic Smoke Shops Ltd. vs. Conlon* (1943) A.C. 550 in which Viscount Simon reaffirms the same principle at p. 565.

I think in the case at bar there can be no doubt of the express intention, viz., that a tax should be imposed upon the purchaser with the intention that it should be deducted from the purchase price of the timber and by this indirect means be borne only by the vendor Railway Company. It is, therefore, a tax which would be imposed upon one person with the intention that it should be borne by another, hence indirect and ultra vires the Province. There are expressions in the various authorities upon which argument was founded that for one reason or another the present case does not fall within Mill's definition. These arguments were presented with great force; but there is no decision directly in point and using the best judgment I can in such a matter, I am not persuaded that they are of sufficient weight to take this case outside of the clear and definite language used by Mill and constantly repeated in all the authorities.

Questions 5 and 6 have to do with a suggested tax on the land to be measured by the amount of the timber growing thereon and payable in alternative ways. It is objected to upon the ground that this would be merely colourable legislation, in that the real objective is to deprive the Railway Company of part of the profits made from the sale of its lands. I think this objection must prevail.

Counsel for the Attorney-General of British Columbia dealt with these questions in a good deal of detail and strongly urged that the tax is on land and that a land tax is always a direct tax, quoting in support *City of Montreal vs. A.G. for Canada* (1923) A.C. 136 at p. 142 and *Halifax v. Fairbanks* (1928) A.C. 117. The passage chiefly relied upon as representing the high-water mark of this principle was from Lord Cave in the *Fairbanks* case at p. 124:

The result of these observations, which are closely applicable to the present case, is that their Lordships have primarily to consider, not whether in the view of an economist the business tax imposed on an owner under s. 394 of the Halifax city charter would ultimately be borne by the owner or by some one else, but whether it is in its nature a direct tax within the meaning of s. 92, head 2, of the Act of Union. The framers of that Act evidently regarded taxes as divisible into two separate and distinct categories—namely, those that are direct and those which cannot be so described, and it is to taxation of the former character only that the powers of a Provincial government are made to extend. From this it is to be inferred that the distinction between direct and indirect taxes was well known before the passing of the Act; and it is undoubtedly the fact that before that date the classification was familiar to statesmen as well as to economists, and that certain taxes were then universally recognized as falling within one or the other category. Thus, taxes on property or income were everywhere treated as direct taxes; and John Stuart Mill himself, following Adam Smith, Ricardo and James Mill, said that a tax on rents falls wholly on the landlord and cannot be transferred to any one else. "It merely takes so much from the landlord and transfers it to the State" (Political Economy vol. ii., p. 416). On the other hand, duties of customs and excise were regarded by every one as typical instances of indirect taxation. When therefore the Act of Union allocated the power of direct taxation for Provincial purposes to the Province, it must surely have intended that the taxation, for these purposes, of property and income should belong exclusively to the Provincial legislatures, and that without regard to any theory as to the ultimate incidence of each particular tax which it might desire to impose, at the risk of having such tax held invalid if the conclusion reached should afterwards be held to be wrong.

But that this does not always follow is shown in the pronouncement by Viscount Simon in *Atlantic Smoke Shops vs. Conlon*, supra, at p. 565:

Their Lordships are of opinion that Lord Cave's reference in his judgment in the *Fairbanks'* case to "two separate and distinct categories" of taxes, "namely, those that are direct and those which cannot be so described" (1928) A.C. 124, should not be understood as relieving the courts from the obligation of examining the real nature and effect of the particular tax in the present instance, or as justifying the classification of the tax as indirect merely because it is in some sense associated with the purchase of an article.

So that it is by no means conclusive that a tax is direct simply because it is imposed on land. On the contrary, the Courts will examine the legislation under consideration and the history leading up to it. This is expressed as follows by Lord Maugham L.C. in *A.G. for Alberta vs. A.G. for Canada* (1939) A.C. 117 at p. 132:

In their opinion, it was quite legitimate to look at the legislative history of Alberta as leading up to the measure in question, including the attempt to create a new economic era in the Province.

And again at page 133:

Their Lordships agree with the opinion expressed by Kerwin J. (concurrent in by Crocket J.) that there is no escape from the conclusion that, instead of being in any true sense taxation in order to the raising of a revenue for Provincial purposes, the Bill No. 1 is merely "part of a legislative plan to prevent the operation within the Province of those banking institutions which have been called into existence and given the necessary powers to conduct their business by the only proper authority, the Parliament of Canada." This is a sufficient ground for holding that the Bill is ultra vires.

I think there can be no doubt that when this suggested legislation is examined in the light of its historical background it is seen to be merely "part of a legislative plan" to prevent continued operation of sec. 22 within the spirit of the intention of the Government that framed it. In effect, the target aimed at by the proposed legislation would seem to be not to tax land, but to deprive the Railway Company of part of its consideration for the build-

ing of the railway. This will not do. The bargain was made and is statutory. Without any doubt, the section can be amended or repealed by virtue of the Sovereign authority of the Legislature over matters within its competence, as is this; but in my view that cannot be done without a breach of faith.

The 7th Question can be disposed of very shortly. I am of opinion that the tax therein referred to does not derogate from the provisions of sec. 22 of the Settlement Act. The charges made under sec. 123 of the Forest Act are not really taxes but are levies for particular purposes, each timber owner receiving value in fire protection for the money he pays. Fire protection is clearly valid as a Provincial object and charges levied by the Province for that purpose must also be admissible. As pointed out by Martin J.A. (later C.J.B.C.) in the comparable case of *Re Reference Natural Products Marketing Act* (1937) 52 B.C.R. 179 at p. 192 these "are really service fees paid for the special services."

I would therefore answer the questions as follows:

- Question 1—No.
 " 2—Yes.
 " 3—No.
 " 4—Yes.
 " 5—No.
 " 6—No.
 " 7—1st part—yes.
 2nd part—no.

In accordance with the provisions of the Constitutional Questions Determination Act, C. 50, R.S.B.C. 1936, I hereby certify to His Honour the Lieutenant-Governor in Council that, in my opinion, for the reasons herein contained, the questions referred to us should be answered as above noted.

SIDNEY SMITH, J.A.

Vancouver, B.C., 10th June, 1947. 849-je19

MISCELLANEOUS.

"COMPANIES ACT."

NOTICE is hereby given that Fordyce Motors (1937), Ltd., changed its name on the 22nd day of May, 1947, to the name "Fordyce Auto Finance Ltd."

S. W. TAYLOR,
 686-my29 Registrar of Companies.

"INSURANCE ACT."

NOTICE is hereby given that the Indemnity Marine Assurance Company, Limited, has appointed A. C. Law, of Vancouver, B.C., as its attorney for the purposes of the "Insurance Act" in place of Robert Kerr of Vancouver, B.C.

Dated this 11th day of June, 1947.

S. W. TAYLOR,
 799-je19 Superintendent of Insurance.

"COMPANIES ACT."

NOTICE is hereby given that Campbell Motors, Limited, whose registered office is situate at 398 Kingsway, Vancouver, B.C., and which carries on its business at Vancouver, B.C., intends to apply to the Registrar of Companies for approval of a change of its name to the name "Jock Campbell Ltd." at the expiration of four weeks from the date of this notice.

Dated this 19th day of June, 1947.

S. W. TAYLOR,
 903-je19 Registrar of Companies.

MISCELLANEOUS.

"COMPANIES ACT."

NOTICE is hereby given that Nelly's Lunch, Ltd., changed its name on the 5th day of June, 1947, to the name "'Do-Nuts and' Coffee Bar Limited."

759-je12

S. W. TAYLOR,
Registrar of Companies.

"ENGINEERING PROFESSION ACT."

A SUPPLEMENTARY LIST TO THAT GIVEN
FEBRUARY 22ND, 1947.

LIST of Registered Engineers of the Province of British Columbia whose fees are paid up to date, and who are entitled therefore to engage in the practice of the profession of engineering (professional engineering) in the Province of British Columbia during the year 1947, and whose names are now gazetted in accordance with section 14 (1) of the "Engineering Profession Act":—

Registered as Chemical Engineers.

Mills, J. R. MacDermot, J. G.

Registered as Civil Engineers.

Barratt, P. S.	Izard, E. W.
Bowering, R.	Lash, A. W.
Bright, V. S.	Milne, H. A.
Brown, B. S.	Munro, St. John.
Clark, F. W. G.	Paget, A. F.
Dilworth, H. M.	Robertson, R. K.
Grigg, C. D.	Workman, W. R.
Holand, A. B.	

Registered as Coal Mining Engineer.

Vallance, W. D.

Registered as Electrical Engineers.

Griffiths, Garth. Rich, Royce.
Martinoff, V. M.

Registered as Forest Engineers.

Hemmingsen, J. O. Telford, R. C.

Registered as Geological Engineer.

Riley, C.

Registered as Mechanical Engineers.

Booth, J. W.	Mills, W. E.
Chard, A. E.	Pearce, F. G.
Donkin, F. J.	Pearce, G. F.
Goldzstein, S.	Rooney, S. C.
Klinck, R. W.	Sutcliffe, E. D.

Registered as Metallurgical Engineers.

Holloway, A. W. McBean, K. D.
Howard, H. M. Whiton, L. V.

Registered as Mining Engineers.

Brown, B. S. Wood, J. E. R.

Registered as Structural Engineers.

Hardie, D.	Smith, A. C.
Janes, J. N.	Sutherland, J. B.
Peden, Frank.	Thorson, V.
Scoular, W. B.	

Dated at Vancouver, B.C., June 10th, 1947.

787-je19

A. D. CREER,
Registrar.

"COMPANIES ACT."

NOTICE is hereby given that Somerset Lumber Yards, Ltd., changed its name on the 15th day of May, 1947, to the name "Somerset Lumber Ltd."

644-my22

S. W. TAYLOR,
Registrar of Companies.

LEGISLATIVE ASSEMBLY.

PRIVATE BILLS.

EXCERPT FROM STANDING ORDERS RELATING TO PRIVATE BILLS.

100. (1.) All applications to the Legislative Assembly for Private Bills of any nature whatsoever shall require the publication of a notice clearly and distinctly specifying the nature and object of the application, and when the application refers to any proposed work, indicating sufficiently the location of the work, to be signed by or on behalf of the applicant.

(2.) Such notice shall be published in The British Columbia Gazette and once a week in one leading daily newspaper freely circulating in all parts of the Province. The notice in such newspaper to appear on Wednesday of each week.

(3.) When the proposed Bill is of such a nature that it may particularly affect one or more electoral districts, the notice shall furthermore be published once a week if possible in some newspaper in every electoral district affected, or if there be no newspaper published therein, then in a newspaper published in the electoral district nearest thereto.

(4.) The publication of such notice shall in all cases be continued for a period of four weeks during the interval of time between the close of the next preceding Session and the consideration of the petition.

97. No petition for any Private Bill shall be received by the House after the first ten days of each Session, nor may any Private Bill be presented to the House after the first three weeks of each Session, nor may any report of any Standing or Select Committee upon a Private Bill be received after the first four weeks of each Session, and no motion for the suspension or modification of this Standing Order shall be entertained by the House until the same has been reported on by the Committee on Standing Orders, or after reference made thereof at a previous sitting of the House to the Standing Committees charged with the consideration of Private Bills, who shall report thereon to the House. And if this rule shall be suspended or modified as aforesaid, the promoters of any Private Bill which is presented after the time hereinbefore limited, or for which the petition has been received after the time hereinbefore limited, shall in either case pay double the fees required in respect of such Bill by this rule, unless the House shall order to the contrary.

98. (1.) Any person seeking to obtain any Private Bill shall deposit with the Clerk of the House, eight clear days before the opening of the Session:—

- (a.) A printed copy of such Bill;
- (b.) A copy of the petition to be presented to the House;
- (c.) Copies of the notices published, with publication proved by a statutory declaration or affidavit to the satisfaction of the Clerk of the House.

(2.) At the time of depositing the Bill and petition the applicant shall also pay to the Clerk of the House the sum of three hundred dollars.

(3.) If a copy of the Bill, petition, and notices proved as aforesaid shall not have been so deposited in the hands of the Clerk of the House at least eight clear days before the opening of the Session or if the petition has not been presented to the House within the first ten days of the Session, the amount to be paid to the Clerk shall be six hundred dollars. If the Bill shall not pass second reading one-half of the fees shall be returned.

101. Every petition signed by an agent or attorney in fact shall be accompanied by the authority of such agent or attorney in fact, and the petition shall not be deemed to be filed with the Clerk until this is done.

102. Before any petition praying for leave to bring in a Private Bill for the erection of a toll-bridge is received by the House, the person or persons intending to petition for such Bill shall, upon giving the notice prescribed by Standing Order 100, also at the same time and in the same manner give notice of the rates which they intend to ask, the extent of the privilege, the height of the arches, the interval between the abutments or piers for the passage of rafts or vessels, and mentioning also whether they intend to erect a drawbridge or not, and the dimensions of the same.

103. (1.) All Private Bills for Acts of incorporation shall be so framed as to incorporate by reference to the clauses of the general Acts relating to the details to be provided for by such Bills: Special grounds shall be established for any proposed departure from this principle, or for the introduction of other provisions as to such details, and a note shall be appended to the Bill indicating the provisions thereof in which the general Act is proposed to be departed from. Bills which are not framed in accordance with this Standing Order shall be recast by the promoters and reprinted at their expense before any Committee passes upon the clauses.

(2.) Every Bill for an Act of incorporation, where a form of model Bill has been adopted, shall be drawn in accordance with the model Bill (copies of model Bills may be obtained from the Clerk of the House). Any provisions contained in any such Bill which are not in accord with the model Bill shall be inserted between brackets or underlined, and shall be so printed.

(3.) Any exceptional provisions that it may be proposed to insert in any Bill shall be clearly specified in the notice of application for same.

107. All Private Bills shall be prepared by the parties applying for the same, and printed in small-pica type, twenty-six ems by fifty ems, on good paper, in imperial octavo form, each page when folded measuring $10\frac{3}{4}$ inches by $7\frac{1}{2}$ inches. There shall be a marginal number every fifth line of each page; the numbering of the lines is not to run on through the Bill, but the lines of each page are to be numbered separately. Three hundred copies of each Bill shall be deposited with the Clerk of the House immediately before the first reading. If amendments are made to any Bill during its progress before the Committee on Private Bills, or through the House, such Bill shall be reprinted by the promoters thereof.

In the case of Bills to incorporate companies, in addition to the fee of \$300 mentioned in Rule 98, fees calculated on the capital of the company are payable at the same time. Further particulars can be had on application to the undersigned.

All cheques in payment of fees must be certified.

Dated September 25th, 1944.

R. S. STUART YATES,
Clerk, Legislative Assembly.

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X41938.

SEALED TENDERS will be received by the Minister of Lands and Forests at Victoria, B.C., not later than 11 o'clock in the forenoon on the 5th day of August, 1947, for the purchase of Licence X41938, to cut 4,500,000 lineal feet of lodgepole pine mine-props on an area located on Templeton Creek, Kootenay Land District.

Three years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Nelson, B.C. 808-je5

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X41649.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Saturday, the 19th day of July, 1947, in the office of the Forest Ranger at Pouce Coupe, B.C., the Licence X41649, to cut 2,200,000 F.B.M. of spruce and lodgepole pine on an area situated between Mile-posts 81 to 83 of the Alaska Highway, Peace River Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 853-je19

TIMBER SALE X42004.

THERE will be offered for sale at public auction, at 11.30 o'clock in the forenoon on Friday, the 4th day of July, 1947, in the office of the District Forester at Prince George, B.C., the Licence X42004, to cut 1,360,000 F.B.M. of spruce, balsam, and fir on the North-east Quarter of Lot 3829, situated 5 miles east of North-east Salmon Valley, Cariboo Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 853-je19

TIMBER SALE X41543.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Saturday, the 23rd day of August, 1947, in the office of the Forest Ranger at Pouce Coupe, B.C., the Licence X41543, to cut 6,650,000 F.B.M. of spruce and lodgepole pine on an area comprising parts of Sections 9, 10, 11, 14, 15, and 16, Township 81, Range 16, west of the 6th meridian, north of Kiskatinaw River and west of the Alaska Highway.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 853-je19

SAYWARD DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Vancouver:—

Lot 1475. — Department of Public Works, Canada.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., June 5th, 1947. 832-je5

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X24547.

THERE will be offered for sale at public auction at 10 o'clock in the forenoon on Monday, June 30th, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X24547, to cut 1,022,000 board-feet of fir, hemlock, and cedar on an area situated near Cordero Channel, Range 1, Coast District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X42228.

THERE will be offered for sale at public auction, at 11.30 o'clock in the forenoon on Monday, June 30th, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X42228, to cut 403,000 board-feet of fir and cedar on an area situated Howe Sound, New Westminster District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X42192.

SEALED TENDERS will be received by the District Forester, Vancouver, B.C., not later than noon on the 30th day of June, 1947, for the purchase of Licence X42192, to cut 283,000 board-feet of fir and cedar on an area situated Stuart Island, Range 1, Coast District.

Two years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X42333.

SEALED TENDERS will be received by the District Forester, Vancouver, B.C., not later than noon on the 30th day of June, 1947, for the purchase of Licence X42333, to cut 553,000 board-feet of fir and hemlock on an area situated east of Harrison Lake, Yale District.

One year will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

ESQUIMALT DISTRICT.

NOTICE is hereby given that the undermentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria:—Lot 131.—Vincent Henry, Application to Lease.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

DEPARTMENT OF LANDS AND FORESTS.

TIMBER SALE X42350.

THERE will be offered for sale at public auction at 11 o'clock in the forenoon on Monday, June 30th, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X42350, to cut 269,000 board-feet of fir, cedar, and hemlock on an area situated near Salmon Arm, Seechelt Inlet, New Westminster District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X42191.

THERE will be offered for sale at public auction, at 10.30 o'clock in the forenoon on Monday, June 30th, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X42191, to cut 327,000 board-feet of fir, hemlock, cedar, and white pine on an area situated Sonora Island, Sayward District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

TIMBER SALE X40897.

SEALED TENDERS will be received by the District Forester, Kamloops, B.C., not later than noon on the 20th day of June, 1947, for the purchase of Licence X40897, to cut 627 M. feet of Douglas fir and yellow pine sawlogs on an area situated 5 miles south of Mamit Lake.

Two years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Kamloops, B.C. 833-je12

SIMILKAMEEN DIVISION OF YALE DISTRICT.

NOTICE is hereby given that the undermentioned mineral claims, situated in the above-named district, have been surveyed, and that plans of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Penticton:—

- Lot 3263 (S.).—"Paymaster."
- " 3264 (S.).—"Golden Mabe."
- " 3320 (S.).—"Alpha."
- " 3321 (S.).—"Beta."
- " 3373 (S.).—"Hugh's Gold Mountain."
- " 3374 (S.).—"Golden Glen."
- " 3375 (S.).—"Mc's Ruby."
- " 3376 (S.).—"Gamma."
- " 3377 (S.).—"Nell's Golden Lode Fraction."
- " 3379 (S.).—"Bonar."
- " 3561 (S.).—"Lucky J. R."
- " 3562 (S.).—"Lucky Jimmie."
- " 3574 (S.).—"Vancouver Jubilee."
- " 3845 (S.).—"Don's Fraction."
- " 3846 (S.).—"Alf's Fraction."

N. C. STEWART,
Surveyor-General.

Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

DEPARTMENT OF LANDS
AND FORESTS.

TIMBER SALE X39562.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Monday, the 21st day of July, 1947, in the office of the District Forester, Marine Building, Vancouver, B.C., the Licence X39562, to cut 6,390,000 F.B.M. of fir, cedar, hemlock, balsam, and white pine situated on two areas on Sonora Island, in the vicinity of Discovery Passage, Sayward Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 573-my22

RANGE 3, COAST DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Vancouver:—

Lot 1587.—Department of Public Works, Canada.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.
Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

SAYWARD DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Nanaimo:—

Lot 1474.—Department of Public Works, Canada.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.
Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

TIMBER SALE X41638.

THERE will be offered for sale at public auction, at 11 o'clock in the forenoon on Saturday, the 5th day of July, 1947, in the office of the District Forester at Prince George, B.C., the Licence X41638, to cut 5,400,000 F.B.M. of spruce on an area comprising part of Surveyed Timber Licence 11726P and adjoining vacant Crown land near Bend, Cariboo Land District.

Two years will be allowed for removal of timber.

Provided any one who is unable to attend the auction in person may submit a sealed tender, to be opened at the hour of auction and treated as one bid.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Prince George, B.C. 507-my1

DEPARTMENT OF LANDS
AND FORESTS.

TIMBER SALE X21331.

SEALED TENDERS will be received by the District Forester, Vancouver, B.C., not later than noon on the 30th day of June, 1947, for the purchase of Licence X21331, to cut 458,000 board-feet of fir, cedar, hemlock, maple, and alder on an area situated Gambier Island, New Westminster District.

Two years will be allowed for removal of timber.

Further particulars of the Deputy Minister of Forests, Victoria, B.C., or the District Forester, Vancouver, B.C. 853-je19

NEW WESTMINSTER DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Vancouver:—

Lot 6006, Gp. 1.—Albert O. Sauer and John Sauer, Application to Lease.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.
Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

COWICHAN DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Nanaimo:—

Lot 293.—Earl P. Kent, Application to Lease.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.
Department of Lands and Forests,
Victoria, B.C., May 29th, 1947. 807-my29

KOOTENAY DISTRICT.

NOTICE is hereby given that the under-mentioned tract of land, situated in the above-named district, has been surveyed, and that a plan of the same can be seen at the Department of Lands and Forests, Victoria, and at the office of the Government Agent, Nelson:—

Lot 15053.—Louis Bunker Jennings, Application to Purchase, dated August 7th, 1943.

Persons considering their rights adversely affected by the above survey must furnish a statement of their contention to the Minister of Lands and Forests within thirty days from the date of this notice.

N. C. STEWART,
Surveyor-General.
Department of Lands and Forests,
Victoria, B.C., May 22nd, 1947. 591-my22

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